Statistics of Income

Individual Income Tax Returns Complete Report 2021

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Individual Income Tax Returns 2021

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Daniel I. Werfel
Commissioner

Barry W. Johnson
Chief Data and Analytics Officer

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 are by tax status, size of adjusted gross income, marital status, type of tax computation, and age.

The Statistics of Income Division (SOI) 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/statistics. 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.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year (TY) 2021. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 160.8 million U.S. Individual Income Tax Returns (Forms 1040 and 1040-SR), including electronic returns, filed for TY 2021.

Table A presents selected income and tax items for TYs 2017 through 2021 as they appear on the forms and provides the percentage change between 2020 and 2021 for each item. When comparing income and tax items for different years, it is important to consider any tax law changes that affect the data. The tax law changes are explained further later in this section. To assist with year-to-year comparisons, Table A includes the items in current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's Consumer Price Index for All Urban Consumers.

Michael Parisi is responsible for the text and production of this publication. This report was prepared under the direction of Michael Strudler, Technical Project Manager, Individual and Tax-Exempt Branch, and Victoria Bryant, Acting Chief, Individual and Tax-Exempt Branch.

For TY 2021, the number of individual income tax returns filed fell by 3.5 million, or 2.2%. Adjusted gross income (AGI) rose 17.5% from 2020 to 2021. This increase in AGI was reflected by increases in some components of income, highlighted by net capital gains increasing 81.8%. Other components which grew included taxable income from individual retirement arrangement (IRA) distributions (43.8%), business or profession net income less loss (22.0%), ordinary dividends (18.0%), salaries and wages (7.2%), and taxable income from pensions and annuities (3.7%). Taxable income also increased by 19.9% to $11.8 trillion for 2021. Similarly, total income tax increased by 28.4% to $2.2 trillion, and total tax liability increased by 31.3% to $2.4 trillion.

This report is divided into nine sections. The remainder of this section (Section 1) explains the requirements for filing and changes in the law for 2021. Section 2 offers a brief analysis of the data; and Section 3 discusses tax rates and computation of total income tax. Section 4 discusses tax shares of AGI and total income tax and is followed by tables of detailed aggregate statistics on individual tax returns (Section 5). Section 6 provides explanations of the terms used in the tables. Section 7 describes the sample of individual income tax returns upon which the statistics are based. The key individual income tax forms appear in Section 8, and the report ends with a subject index (Section 9).

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021

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

Item [1]	Current dollars					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**152,903,231**	**153,774,296**	**157,796,807**	**164,358,792**	**160,824,340**	**-2.2**
Electronically filed returns	135,016,593	137,645,234	142,162,470	151,569,468	150,269,738	-0.9
Form 1040 returns	88,437,257	152,875,628	142,164,886	147,781,563	144,117,439	-2.5
Electronically filed returns	75,826,047	137,310,575	128,737,582	137,029,512	135,428,729	-1.2
Form 1040A returns	39,621,455	[2] 460,018	N/A	N/A	N/A	[3]
Electronically filed returns	36,842,523	[2] 163,420	N/A	N/A	N/A	[3]
Form 1040EZ returns	24,844,519	[2] 438,651	N/A	N/A	N/A	[3]
Electronically filed returns	22,348,023	[2] 171,238	N/A	N/A	N/A	[3]
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[3]
Form 1040-SR returns	N/A	N/A	15,370,013	16,577,229	16,706,900	0.8
Electronically filed returns	N/A	N/A	13,308,612	14,539,957	14,841,009	2.1
Returns with virtual currency yes box checked	N/A	N/A	927,970	2,308,231	6,653,482	188.3
Salaries and wages: Number of returns	126,264,481	126,830,048	129,775,754	130,098,732	126,082,290	-3.1
Amount	7,577,563,943	7,907,550,652	8,273,071,046	8,416,495,535	9,022,352,941	7.2
Taxable interest: Number of returns	44,193,009	46,558,530	48,676,014	48,346,274	48,990,485	1.3
Amount	106,055,367	128,582,739	153,253,476	127,375,994	103,535,203	-18.7
Tax-exempt interest [4]: Number of returns	6,163,387	6,286,465	6,242,423	6,479,806	6,569,327	1.4
Amount	60,058,772	60,224,030	61,575,197	59,449,107	55,518,422	-6.6
Ordinary dividends: Number of returns	28,171,331	28,702,055	28,980,261	31,086,844	32,247,057	3.7
Amount	282,336,042	321,070,381	331,790,638	327,876,787	386,961,461	18.0
Qualified dividends [4]: Number of returns	26,216,041	26,626,098	26,757,958	29,012,583	30,524,800	5.2
Amount	216,846,966	243,746,121	248,190,601	260,244,440	295,906,194	13.7
State income tax refunds: Number of returns	19,990,503	18,642,580	4,311,147	3,795,242	3,150,440	-17.0
Amount	34,292,386	35,230,639	5,567,843	4,336,115	3,567,122	-17.7
Alimony received: Number of returns	414,044	416,409	344,378	314,411	258,837	-17.7
Amount	10,381,660	11,271,656	10,810,673	9,659,488	8,507,104	-11.9
Business or profession net income less loss: Number of returns	25,898,833	26,556,132	27,256,526	27,727,153	28,652,345	3.3
Amount	346,372,148	348,745,841	354,741,301	337,175,302	411,501,369	22.0
Net capital gain less loss: Number of returns	21,169,727	21,240,543	21,705,174	25,083,935	28,571,454	13.9
Amount	843,115,530	911,823,408	853,486,542	1,117,709,542	2,032,553,466	81.8
Capital gain distributions reported on Form 1040: Number of returns	4,229,823	4,185,790	4,056,900	3,919,950	4,505,544	14.9
Amount	11,371,193	15,034,569	11,248,534	10,636,286	23,889,533	124.6
Sales of property other than capital assets, net gain less loss: Number of returns	2,110,046	2,143,372	1,994,353	1,948,657	1,995,827	2.4
Amount	12,736,896	19,738,602	19,359,097	33,788,611	50,686,440	50.0
Total Individual Retirement Arrangement (IRA) distributions [4]: Number of returns	15,904,756	[2] 274,605	16,495,748	14,205,309	16,635,357	17.1
Amount	332,071,488	[2] 6,845,240	379,260,994	353,034,392	473,451,893	34.1
Taxable IRA distributions: Number of returns	15,117,193	[2] 253,031	15,641,734	13,101,306	15,584,165	19.0
Amount	286,496,949	[2] 5,523,744	324,971,510	284,005,168	408,382,461	43.8
Total pensions and annuities [4]: Number of returns	30,610,779	[2] 657,602	30,830,618	33,021,101	32,171,355	-2.6
Amount	1,171,791,907	[2] 23,905,082	1,290,875,434	1,407,948,180	1,506,948,061	7.0
Taxable pensions and annuities: Number of returns	28,264,910	[2] 618,423	28,284,849	30,412,365	29,357,159	-3.5
Amount	729,187,412	[2] 16,511,632	784,497,673	827,597,726	858,038,339	3.7
Total IRA, pensions and annuities [4]: Number of returns	N/A	37,166,371	N/A	N/A	N/A	[3]
Amount	N/A	1,625,642,430	N/A	N/A	N/A	[3]
Taxable IRA, pensions and annuities: Number of returns	N/A	34,701,850	N/A	N/A	N/A	[3]
Amount	N/A	1,087,228,437	N/A	N/A	N/A	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,434,335	17,212,702	16,863,660	16,784,058	16,980,783	1.2
Amount	766,936,736	778,647,324	771,975,979	793,879,232	1,087,547,173	37.0
Farm net income less loss: Number of returns	1,789,262	1,767,566	1,729,461	1,738,421	1,724,143	-0.8
Amount	-19,166,242	-23,395,195	-23,797,084	-21,864,139	-26,141,944	-19.6
Unemployment compensation: Number of returns	5,204,253	4,517,744	4,363,590	29,901,078	15,809,172	-47.1
Amount	23,946,035	21,998,211	21,395,491	405,283,667	208,872,354	-48.5
Unemployment compensation exclusion amount: Number of returns	N/A	N/A	N/A	14,730,508	N/A	[3]
Amount	N/A	N/A	N/A	131,649,771	N/A	[3]

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Constant 1990 dollars {11}					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**152,903,231**	**153,774,296**	**157,796,807**	**164,358,792**	**160,824,340**	**-2.2**
Electronically filed returns	135,016,593	137,645,234	142,162,470	151,569,468	150,269,738	-0.9
Form 1040 returns	88,437,257	152,875,628	142,164,886	147,781,563	144,117,439	-2.5
Electronically filed returns	75,826,047	137,310,575	128,737,582	137,029,512	135,428,729	-1.2
Form 1040A returns	39,621,455	[2] 460,018	N/A	N/A	N/A	[3]
Electronically filed returns	36,842,523	[2] 163,420	N/A	N/A	N/A	[3]
Form 1040EZ returns	24,844,519	[2] 438,651	N/A	N/A	N/A	[3]
Electronically filed returns	22,348,023	[2] 171,238	N/A	N/A	N/A	[3]
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[3]
Form 1040-SR returns	N/A	N/A	15,370,013	16,577,229	16,706,900	0.8
Electronically filed returns	N/A	N/A	13,308,612	14,539,957	14,841,009	2.1
Returns with virtual currency yes box checked	N/A	N/A	927,970	2,308,231	6,653,482	188.3
Salaries and wages: Number of returns	126,264,481	126,830,048	129,775,754	130,098,732	126,082,290	-3.1
Amount	4,041,367,436	4,116,372,021	4,231,749,896	4,250,755,321	4,352,316,904	2.4
Taxable interest: Number of returns	44,193,009	46,558,530	48,676,014	48,346,274	48,990,485	1.3
Amount	56,562,862	66,935,314	78,390,525	64,331,310	49,944,623	-22.4
Tax-exempt interest [4]: Number of returns	6,163,387	6,286,465	6,242,423	6,479,806	6,569,327	1.4
Amount	32,031,345	31,350,354	31,496,264	30,024,802	26,781,680	-10.8
Ordinary dividends: Number of returns	28,171,331	28,702,055	28,980,261	31,086,844	32,247,057	3.7
Amount	150,579,222	167,137,106	169,713,881	165,594,337	186,667,371	12.7
Qualified dividends [4]: Number of returns	26,216,041	26,626,098	26,757,958	29,012,583	30,524,800	5.2
Amount	115,651,715	126,885,019	126,951,714	131,436,586	142,742,978	8.6
State income tax refunds: Number of returns	19,990,503	18,642,580	4,311,147	3,795,242	3,150,440	-17.0
Amount	18,289,273	18,339,739	2,848,002	2,189,957	1,720,753	-21.4
Alimony received: Number of returns	414,044	416,409	344,378	314,411	258,837	-17.7
Amount	5,536,885	5,867,598	5,529,756	4,878,529	4,103,765	-15.9
Business or profession net income less loss: Number of returns	25,898,833	26,556,132	27,256,526	27,727,153	28,652,345	3.3
Amount	184,731,812	181,543,905	181,453,351	170,290,557	198,505,243	16.6
Net capital gain less loss: Number of returns	21,169,727	21,240,543	21,705,174	25,083,935	28,571,454	13.9
Amount	449,661,616	474,660,806	436,566,006	564,499,769	980,488,889	73.7
Capital gain distributions reported on Form 1040: Number of returns	4,229,823	4,185,790	4,056,900	3,919,950	4,505,544	14.9
Amount	6,064,636	7,826,428	5,753,726	5,371,862	11,524,136	114.5
Sales of property other than capital assets, net gain less loss: Number of returns	2,110,046	2,143,372	1,994,353	1,948,657	1,995,827	2.4
Amount	6,793,011	10,275,170	9,902,351	17,064,955	24,450,767	43.3
Total Individual Retirement Arrangement (IRA) distributions [4]: Number of returns	15,904,756	[2] 274,605	16,495,748	14,205,309	16,635,357	17.1
Amount	177,104,794	[2] 3,563,373	193,995,393	178,300,198	228,389,722	28.1
Taxable IRA distributions: Number of returns	15,117,193	[2] 253,031	15,641,734	13,101,306	15,584,165	19.0
Amount	152,798,373	[2] 2,875,452	166,225,836	143,436,954	197,000,705	37.3
Total pensions and annuities [4]: Number of returns	30,610,779	[2] 657,602	30,830,618	33,021,101	32,171,355	-2.6
Amount	624,955,684	[2] 12,444,082	660,294,340	711,084,939	726,940,695	2.2
Taxable pensions and annuities: Number of returns	28,264,910	[2] 618,423	28,284,849	30,412,365	29,357,159	-3.5
Amount	388,899,953	[2] 8,595,332	401,277,582	417,978,649	413,911,403	-1.0
Total IRA, pensions and annuities [4]: Number of returns	N/A	37,166,371	N/A	N/A	N/A	[3]
Amount	N/A	846,248,011	N/A	N/A	N/A	[3]
Taxable IRA, pensions and annuities: Number of returns	N/A	34,701,850	N/A	N/A	N/A	[3]
Amount	N/A	565,970,035	N/A	N/A	N/A	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,434,335	17,212,702	16,863,660	16,784,058	16,980,783	1.2
Amount	409,032,926	405,334,370	394,872,624	400,949,107	524,624,782	30.8
Farm net income less loss: Number of returns	1,789,262	1,767,566	1,729,461	1,738,421	1,724,143	-0.8
Amount	-10,221,996	-12,178,654	-12,172,421	-11,042,494	-12,610,682	-14.2
Unemployment compensation: Number of returns	5,204,253	4,517,744	4,363,590	29,901,078	15,809,172	-47.1
Amount	12,771,219	11,451,437	10,943,985	204,688,721	100,758,492	-50.8
Unemployment compensation exclusion amount: Number of returns	N/A	N/A	N/A	14,730,508	N/A	[3]
Amount	N/A	N/A	N/A	66,489,783	N/A	[3]

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Current dollars					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(1)	(2)	(3)	(4)	(5)	(6)
Total Social Security benefits [4]: Number of returns	28,967,603	29,629,805	30,022,335	31,691,628	31,293,066	-1.3
Amount	644,989,570	680,495,999	718,890,477	774,017,713	791,161,174	2.2
Taxable Social Security benefits: Number of returns	20,929,431	21,792,987	22,416,436	23,057,234	23,798,351	3.2
Amount	309,539,629	337,046,241	360,038,769	374,166,924	412,830,233	10.3
Foreign-earned income exclusion [5]: Number of returns	451,529	455,127	495,579	455,352	430,205	-5.5
Amount	28,162,667	29,715,021	30,867,452	29,622,342	28,104,316	-5.1
Net operating loss [5]: Number of returns	1,162,526	1,171,273	1,145,393	1,323,044	1,155,701	-12.6
Amount	213,363,983	209,243,963	212,144,847	224,129,910	185,261,326	-17.3
Cancellation of debt [5]: Number of returns	564,943	547,798	518,174	510,844	798,188	56.2
Amount	6,247,497	4,766,232	5,460,270	4,953,787	6,955,173	40.4
Taxable health savings account distributions [5]: Number of returns	287,867	293,160	492,627	531,695	533,041	0.3
Amount	384,201	406,148	631,639	635,596	677,875	6.7
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [5]: Number of returns	34,088	33,692	2,973	2,413	27,994	1,060.1
Amount	11,219,164	6,505,596	262,314	15,258	340,878	2,134.1
Limitation on business losses: Number of returns	N/A	24,809	3,391	25	43,082	172,228.0
Amount	N/A	32,554,968	3,530,839	184,932	50,309,058	27,104.1
Global intangible low tax income: Number of returns	N/A	19,755	12,136	7,823	11,240	43.7
Amount	N/A	1,764,899	2,449,204	2,869,447	2,357,946	-17.8
Alaska permanent fund dividends [5]: Number of returns	N/A	N/A	N/A	N/A	230,826	[3]
Amount	N/A	N/A	N/A	N/A	374,151	[3]
Jury duty pay [5]: Number of returns	N/A	N/A	N/A	N/A	107,163	[3]
Amount	N/A	N/A	N/A	N/A	12,240	[3]
Prizes and awards [5]: Number of returns	N/A	N/A	N/A	N/A	215,920	[3]
Amount	N/A	N/A	N/A	N/A	876,687	[3]
Activity not engaged in for profit income [5]: Number of returns	N/A	N/A	N/A	N/A	47,384	[3]
Amount	N/A	N/A	N/A	N/A	196,433	[3]
Stock options [5,3]: Number of returns	N/A	N/A	N/A	N/A	5,695	[3]
Amount	N/A	N/A	N/A	N/A	397,708	[3]
Income from the rental of personal property [5]: Number of returns	N/A	N/A	N/A	N/A	68,481	[3]
Amount	N/A	N/A	N/A	N/A	413,484	[3]
Olympic and Paralympic medals and USOC prize money [5]: Number of returns	N/A	N/A	N/A	N/A	[6]	[3]
Amount	N/A	N/A	N/A	N/A	[6]	[3]
Section 951(a) inclusion [5]: Number of returns	N/A	N/A	N/A	N/A	6,776	[3]
Amount	N/A	N/A	N/A	N/A	219,546	[3]
Taxable distributions from an ABLE account [5]: Number of returns	N/A	N/A	N/A	N/A	3,754	[3]
Amount	N/A	N/A	N/A	N/A	4,934	[3]
Gambling earnings [5]: Number of returns	2,094,093	1,993,632	1,947,628	1,687,491	2,249,499	33.3
Amount	32,579,689	32,919,323	35,756,185	28,437,694	46,630,967	64.0
Other income less loss [5]: Number of returns	6,434,957	6,322,140	6,462,486	6,956,041	6,384,708	-8.2
Amount	40,011,966	44,746,257	38,422,215	37,253,562	50,539,343	35.7
Total other income: Number of returns	N/A	N/A	N/A	N/A	12,095,579	[3]
Amount	N/A	N/A	N/A	N/A	-56,616,689	[3]
Total income: Number of returns	152,396,024	153,261,401	157,197,473	160,981,093	158,096,247	-1.8
Amount	11,170,081,552	11,785,277,945	12,111,799,488	12,739,653,369	14,936,967,974	17.2
Educator expenses: Number of returns	3,611,716	3,476,090	3,628,977	3,436,604	3,115,144	-9.4
Amount	930,641	901,446	937,722	904,137	826,402	-8.6
Certain business expenses of reservists, performing artists, etc.: Number of returns	147,070	303,402	343,227	316,183	273,260	-13.6
Amount	765,539	2,094,747	2,764,429	2,533,353	2,082,951	-17.8
Health savings account deduction: Number of returns	1,857,859	1,953,488	2,022,903	2,008,708	1,933,557	-3.7
Amount	5,350,980	5,589,632	5,728,845	5,948,959	5,888,886	-1.0
Moving expenses: Number of returns	1,082,452	104,471	112,049	80,889	94,125	16.4
Amount	3,467,230	321,940	293,751	208,240	268,955	29.2
Deductible part of self-employment tax: Number of returns	20,063,996	20,148,343	20,460,855	20,352,607	21,622,374	6.2
Amount	31,914,949	32,663,231	33,645,174	33,293,453	38,595,947	15.9

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Constant 1990 dollars {11}					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(7)	(8)	(9)	(10)	(11)	(12)
Total Social Security benefits [4]: Number of returns	28,967,603	29,629,805	30,022,335	31,691,628	31,293,066	-1.3
Amount	343,994,437	354,240,499	367,718,914	390,918,037	381,650,349	-2.4
Taxable Social Security benefits: Number of returns	20,929,431	21,792,987	22,416,436	23,057,234	23,798,351	3.2
Amount	165,087,802	175,453,535	184,163,053	188,973,194	199,146,277	5.4
Foreign-earned income exclusion [5]: Number of returns	451,529	455,127	495,579	455,352	430,205	-5.5
Amount	15,020,089	15,468,517	15,788,978	14,960,779	13,557,316	-9.4
Net operating loss [5]: Number of returns	1,162,526	1,171,273	1,145,393	1,323,044	1,155,701	-12.6
Amount	113,794,124	108,924,499	108,513,988	113,196,924	89,368,705	-21.1
Cancellation of debt [5]: Number of returns	564,943	547,798	518,174	510,844	798,188	56.2
Amount	3,331,998	2,481,120	2,792,977	2,501,913	3,355,124	34.1
Taxable health savings account distributions [5]: Number of returns	287,867	293,160	492,627	531,695	533,041	0.3
Amount	204,907	211,425	323,089	321,008	327,002	1.9
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [5]: Number of returns	34,088	33,692	2,973	2,413	27,994	1,060.1
Amount	5,983,554	3,386,567	134,176	7,706	164,437	2,033.9
Limitation on business losses: Number of returns	N/A	24,809	3,391	25	43,082	172,228.0
Amount	N/A	16,946,886	1,806,056	93,400	24,268,721	25,883.6
Global intangible low tax income: Number of returns	N/A	19,755	12,136	7,823	11,240	43.7
Amount	N/A	918,740	1,252,790	1,449,216	1,137,456	-21.5
Alaska permanent fund dividends [5]: Number of returns	N/A	N/A	N/A	N/A	230,826	[3]
Amount	N/A	N/A	N/A	N/A	180,488	[3]
Jury duty pay [5]: Number of returns	N/A	N/A	N/A	N/A	107,163	[3]
Amount	N/A	N/A	N/A	N/A	5,904	[3]
Prizes and awards [5]: Number of returns	N/A	N/A	N/A	N/A	215,920	[3]
Amount	N/A	N/A	N/A	N/A	422,907	[3]
Activity not engaged in for profit income [5]: Number of returns	N/A	N/A	N/A	N/A	47,384	[3]
Amount	N/A	N/A	N/A	N/A	94,758	[3]
Stock options [5,3]: Number of returns	N/A	N/A	N/A	N/A	5,695	[3]
Amount	N/A	N/A	N/A	N/A	191,851	[3]
Income from the rental of personal property [5]: Number of returns	N/A	N/A	N/A	N/A	68,481	[3]
Amount	N/A	N/A	N/A	N/A	199,462	[3]
Olympic and Paralympic medals and USOC prize money [5]: Number of returns	N/A	N/A	N/A	N/A	[6]	[3]
Amount	N/A	N/A	N/A	N/A	[6]	[3]
Section 951(a) inclusion [5]: Number of returns	N/A	N/A	N/A	N/A	6,776	[3]
Amount	N/A	N/A	N/A	N/A	105,907	[3]
Taxable distributions from an ABLE account [5]: Number of returns	N/A	N/A	N/A	N/A	3,754	[3]
Amount	N/A	N/A	N/A	N/A	2,380	[3]
Gambling earnings [5]: Number of returns	2,094,093	1,993,632	1,947,628	1,687,491	2,249,499	33.3
Amount	17,375,834	17,136,555	18,289,609	14,362,472	22,494,437	56.6
Other income less loss [5]: Number of returns	6,434,957	6,322,140	6,462,486	6,956,041	6,384,708	-8.2
Amount	21,339,715	23,293,210	19,653,307	18,814,930	24,379,808	29.6
Total other income: Number of returns	N/A	N/A	N/A	N/A	12,095,579	[3]
Amount	N/A	N/A	N/A	N/A	-27,311,476	[3]
Total income: Number of returns	152,396,024	153,261,401	157,197,473	160,981,093	158,096,247	-1.8
Amount	5,957,376,828	6,134,970,299	6,195,293,856	6,434,168,368	7,205,483,827	12.0
Educator expenses: Number of returns	3,611,716	3,476,090	3,628,977	3,436,604	3,115,144	-9.4
Amount	496,342	469,259	479,653	456,635	398,650	-12.7
Certain business expenses of reservists, performing artists, etc.: Number of returns	147,070	303,402	343,227	316,183	273,260	-13.6
Amount	408,287	1,090,446	1,414,030	1,279,471	1,004,800	-21.5
Health savings account deduction: Number of returns	1,857,859	1,953,488	2,022,903	2,008,708	1,933,557	-3.7
Amount	2,853,856	2,909,751	2,930,355	3,004,525	2,840,755	-5.5
Moving expenses: Number of returns	1,082,452	104,471	112,049	80,889	94,125	16.4
Amount	1,849,189	167,590	150,256	105,172	129,742	23.4
Deductible part of self-employment tax: Number of returns	20,063,996	20,148,343	20,460,855	20,352,607	21,622,374	6.2
Amount	17,021,306	17,003,244	17,209,808	16,814,875	18,618,402	10.7

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Current dollars					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(1)	(2)	(3)	(4)	(5)	(6)
Payments to a Keogh plan: Number of returns	1,012,095	984,817	951,117	947,275	998,658	5.4
Amount	25,821,484	25,495,517	25,527,840	26,091,044	28,919,016	10.8
Self-employed health insurance: Number of returns	4,109,643	3,925,909	3,789,086	3,640,345	3,667,399	0.7
Amount	31,709,190	31,610,944	31,384,974	30,148,510	30,805,238	2.2
Penalty on early withdrawal of savings: Number of returns	410,906	496,463	501,306	379,439	306,653	-19.2
Amount	123,924	266,021	243,447	208,505	123,875	-40.6
Alimony paid adjustment: Number of returns	586,323	578,087	491,120	420,321	377,781	-10.1
Amount	13,436,431	13,582,240	12,374,364	10,697,070	9,743,923	-8.9
Total taxpayer IRA adjustment: Number of returns	2,637,519	2,469,291	2,436,686	2,465,286	2,415,869	-2.0
Amount	13,427,254	12,503,200	12,691,089	13,574,992	13,682,667	0.8
Student loan interest deduction: Number of returns	12,563,850	12,425,040	12,719,148	10,103,544	4,941,992	-51.1
Amount	13,687,484	13,434,708	14,144,721	7,752,615	4,289,185	-44.7
Tuition and fees deduction: Number of returns	1,109,292	[3] 27,064	1,285,659	1,294,534	[2] 27,971	-97.8
Amount	2,584,883	[3] 56,458	3,009,678	3,176,138	[2] 50,422	-98.4
Domestic production activities deduction: Number of returns	789,696	182,910	55,889	* 11,133	5,116	-54.0
Amount	15,126,066	1,720,704	258,101	* 67,614	53,444	-21.0
Archer medical savings account deduction: Number of returns	3,385	6,256	* 3,082	4,365	* 1,997	-54.2
Amount	4,715	7,336	* 4,971	7,013	* 4,900	-30.1
Foreign housing deductions: Number of returns	3,869	3,455	4,319	4,573	2,578	-43.6
Amount	84,317	69,527	85,541	40,783	47,698	17.0
Jury duty pay adjustment [7]: Number of returns	N/A	N/A	N/A	N/A	8,308	[3]
Amount	N/A	N/A	N/A	N/A	4,179	[3]
Deductible expenses related to income reported from rental of personal property engaged in for property [7]: Number of returns	N/A	N/A	N/A	N/A	30,368	[3]
Amount	N/A	N/A	N/A	N/A	309,078	[3]
Nontaxable Olympic and Paralympic medal and USOC prize money [7]: Number of returns	N/A	N/A	N/A	N/A	* 3,003	[3]
Amount	N/A	N/A	N/A	N/A	* 8,753	[3]
Reforestation amortization and expenses [7]: Number of returns	N/A	N/A	N/A	N/A	12,135	[3]
Amount	N/A	N/A	N/A	N/A	126,814	[3]
Repayment of supplemental unemployment benefits [7]: Number of returns	N/A	N/A	N/A	N/A	6,596	[3]
Amount	N/A	N/A	N/A	N/A	20,077	[3]
Contributions to Section 501(c)(18)(D) pension plans [7]: Number of returns	N/A	N/A	N/A	N/A	22,525	[3]
Amount	N/A	N/A	N/A	N/A	77,308	[3]
Contributions by certain chaplains to Section 403(b) plans [7]: Number of returns	N/A	N/A	N/A	N/A	* 8,031	[3]
Amount	N/A	N/A	N/A	N/A	* 34,294	[3]
Attorney fees and court costs for actions involving certain unlawful discrimination claims [7]: Number of returns	N/A	N/A	N/A	N/A	4,169	[3]
Amount	N/A	N/A	N/A	N/A	245,416	[3]
Attorney fees and court costs paid in connection with and award from the IRS [7]: Number of returns	N/A	N/A	N/A	N/A	* 1,023	[3]
Amount	N/A	N/A	N/A	N/A	* 44,595	[3]
Excess deductions of Section 67(e) expenses [7]: Number of returns	N/A	N/A	N/A	N/A	114,836	[3]
Amount	N/A	N/A	N/A	N/A	403,915	[3]
Other adjustments: Number of returns	126,695	154,399	189,206	293,714	154,225	-47.5
Amount	1,746,310	1,521,187	1,830,866	2,514,426	4,502,757	79.1
Total other adjustments: Number of returns	N/A	N/A	N/A	N/A	372,735	[3]
Amount	N/A	N/A	N/A	N/A	5,795,511	[3]
Total statutory adjustments: Number of returns	39,090,129	37,761,829	39,140,137	36,917,699	32,835,517	-11.1
Amount	160,181,396	141,838,840	144,925,513	137,166,853	141,160,696	2.9
Adjusted gross income or loss (AGI): Amount	11,009,900,155	11,643,439,106	11,966,873,976	12,591,788,823	14,795,614,070	17.5
Total standard deduction plus charitable contributions or itemized deductions: Number of returns	N/A	N/A	N/A	N/A	156,871,451	[3]
Amount	N/A	N/A	N/A	N/A	3,183,954,011	[3]
Charitable contributions if took standard deduction: Number of returns	N/A	N/A	N/A	41,390,425	47,979,584	15.9
Amount	N/A	N/A	N/A	10,697,693	17,928,056	67.6
Total itemized deductions: Number of returns	46,852,675	17,532,592	17,348,989	15,535,429	14,842,685	-4.5
Amount	1,402,091,664	648,881,712	645,102,704	607,514,570	659,680,547	8.6

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Constant 1990 dollars {11}					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(7)	(8)	(9)	(10)	(11)	(12)
Payments to a Keogh plan: Number of returns	1,012,095	984,817	951,117	947,275	998,658	5.4
Amount	13,771,458	13,272,003	13,057,719	13,177,295	13,950,321	5.9
Self-employed health insurance: Number of returns	4,109,643	3,925,909	3,789,086	3,640,345	3,667,399	0.7
Amount	16,911,568	16,455,463	16,053,695	15,226,520	14,860,221	-2.4
Penalty on early withdrawal of savings: Number of returns	410,906	496,463	501,306	379,439	306,653	-19.2
Amount	66,093	138,480	124,525	105,306	59,756	-43.3
Alimony paid adjustment: Number of returns	586,323	578,087	491,120	420,321	377,781	-10.1
Amount	7,166,097	7,070,401	6,329,598	5,402,561	4,700,397	-13.0
Total taxpayer IRA adjustment: Number of returns	2,637,519	2,469,291	2,436,686	2,465,286	2,415,869	-2.0
Amount	7,161,202	6,508,693	6,491,606	6,856,057	6,600,418	-3.7
Student loan interest deduction: Number of returns	12,563,850	12,425,040	12,719,148	10,103,544	4,941,992	-51.1
Amount	7,299,991	6,993,601	7,235,151	3,915,462	2,069,071	-47.2
Tuition and fees deduction: Number of returns	1,109,292	[3] 27,064	[3] 1,285,659	1,294,534	[2] 27,971	-97.8
Amount	1,378,604	[3] 29,390	[3] 1,539,477	1,604,110	[2] 24,323	-98.5
Domestic production activities deduction: Number of returns	789,696	182,910	55,889	11,133	5,116	-54.0
Amount	8,067,235	895,733	132,021	34,148	25,781	-24.5
Archer medical savings account deduction: Number of returns	3,385	6,256	* 3,082	4,365	* 1,997	-54.2
Amount	2,515	3,819	* 2,543	3,542	* 2,364	-33.3
Foreign housing deductions: Number of returns	3,869	3,455	4,319	4,573	2,578	-43.6
Amount	44,969	36,193	43,755	20,597	23,009	11.7
Jury duty pay adjustment [7]: Number of returns	N/A	N/A	N/A	N/A	8,308	[3]
Amount	N/A	N/A	N/A	N/A	2,016	[3]
Deductible expenses related to income reported from rental of personal property engaged in for property [7]: Number of returns	N/A	N/A	N/A	N/A	30,368	[3]
Amount	N/A	N/A	N/A	N/A	149,097	[3]
Nontaxable Olympic and Paralympic medal and USOC prize money [7]: Number of returns	N/A	N/A	N/A	N/A	* 3,003	[3]
Amount	N/A	N/A	N/A	N/A	* 4,222	[3]
Reforestation amortization and expenses [7]: Number of returns	N/A	N/A	N/A	N/A	12,135	[3]
Amount	N/A	N/A	N/A	N/A	61,174	[3]
Repayment of supplemental unemployment benefits [7]: Number of returns	N/A	N/A	N/A	N/A	6,596	[3]
Amount	N/A	N/A	N/A	N/A	9,685	[3]
Contributions to Section 501(c)(18)(D) pension plans [7]: Number of returns	N/A	N/A	N/A	N/A	22,525	[3]
Amount	N/A	N/A	N/A	N/A	37,293	[3]
Contributions by certain chaplains to Section 403(b) plans [7]: Number of returns	N/A	N/A	N/A	N/A	* 8,031	[3]
Amount	N/A	N/A	N/A	N/A	* 16,543	[3]
Attorney fees and court costs for actions involving certain unlawful discrimination claims [7]: Number of returns	N/A	N/A	N/A	N/A	4,169	[3]
Amount	N/A	N/A	N/A	N/A	118,387	[3]
Attorney fees and court costs paid in connection with and award from the IRS [7]: Number of returns	N/A	N/A	N/A	N/A	* 1,023	[3]
Amount	N/A	N/A	N/A	N/A	* 21,512	[3]
Excess deductions of Section 67(e) expenses [7]: Number of returns	N/A	N/A	N/A	N/A	114,836	[3]
Amount	N/A	N/A	N/A	N/A	194,846	[3]
Other adjustments: Number of returns	126,695	154,399	189,206	293,714	154,225	-47.5
Amount	931,365	791,872	936,504	1,269,912	2,172,097	71.0
Total other adjustments: Number of returns	N/A	N/A	N/A	N/A	372,735	[3]
Amount	N/A	N/A	N/A	N/A	2,795,712	[3]
Total statutory adjustments: Number of returns	39,090,129	37,761,829	39,140,137	36,917,699	32,835,517	-11.1
Amount	85,430,078	73,835,940	74,130,697	69,276,188	68,094,885	-1.7
Adjusted gross income or loss (AGI): Amount	5,871,946,749	6,061,134,360	6,121,163,159	6,359,489,305	7,137,295,740	12.2
Total standard deduction plus charitable contributions or itemized deductions: Number of returns	N/A	N/A	N/A	N/A	156,871,451	[3]
Amount	N/A	N/A	N/A	N/A	1,535,916,069	[3]
Charitable contributions if took standard deduction: Number of returns	N/A	N/A	N/A	41,390,425	47,979,584	15.9
Amount	N/A	N/A	N/A	5,402,875	8,648,363	60.1
Total itemized deductions: Number of returns	46,852,675	17,532,592	17,348,989	15,535,429	14,842,685	-4.5
Amount	747,782,221	337,783,296	329,975,808	306,825,540	318,225,059	3.7

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Current dollars					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified business income deduction: Number of returns	N/A	18,664,592	22,243,545	22,827,118	25,924,668	13.6
Amount	N/A	149,950,908	155,249,163	166,114,002	205,779,729	23.9
Total standard deduction: Number of returns	104,013,115	134,271,137	138,307,604	143,551,783	141,872,935	-1.2
Amount	906,750,425	2,253,032,601	2,354,080,109	2,495,360,191	2,506,538,615	0.4
Basic standard deduction: Number of returns	104,013,115	134,270,136	138,307,604	143,550,780	141,872,935	-1.2
Amount	876,178,475	2,208,536,922	2,307,521,304	2,445,087,137	2,452,790,173	0.3
Additional standard deduction: Number of returns	15,749,465	22,811,275	23,725,778	25,304,324	26,009,049	2.8
Amount	29,364,857	44,168,254	46,434,047	49,591,590	52,824,316	6.5
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	93,023	15,284	11,035	46,471	52,172	12.3
Amount	1,207,093	327,424	124,759	681,465	924,126	35.6
AGI less deductions: Number of returns	134,881,306	121,386,350	124,340,527	127,501,119	128,562,986	0.8
Amount	9,002,110,047	9,116,459,681	9,393,458,371	9,983,058,728	11,974,919,781	20.0
Number of exemptions	292,661,182	[3] 7,985,638	N/A	N/A	N/A	[3]
Exemption amount	1,155,506,023	[3] 31,700,890	N/A	N/A	N/A	[3]
Taxable income: Number of returns	119,045,254	120,916,002	124,143,848	127,425,325	128,519,569	0.9
Amount	8,008,418,180	8,941,445,098	9,226,944,218	9,812,730,835	11,767,185,281	19.9
Capital construction fund reduction: Number of returns	3,358	15,479	11,829	3,076	7,747	151.9
Amount	131,381	114,763	196,973	19,939	105,437	428.8
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	N/A	10,123	[2] 813	N/A	N/A	[3]
Amount	N/A	161,009	[2] 70,674	N/A	N/A	[3]
Tax from table, rate schedules, etc.: Number of returns	118,014,807	119,911,811	123,262,605	126,514,146	127,611,504	0.9
Amount	1,622,635,040	1,643,338,238	1,687,915,451	1,822,874,041	2,280,638,599	25.1
Additional taxes: Number of returns	8,715	7,851	* 3,222	3,835	5,632	46.9
Amount	21,093	6,042	* 449	14,565	9,287	-36.2
Alternative minimum tax: Number of returns	5,075,419	244,007	170,478	156,549	243,550	55.6
Amount	36,404,112	4,022,755	2,792,555	2,937,322	5,598,598	90.6
Excess advance premium tax credit repayment: Number of returns	3,419,815	3,206,967	3,018,032	1,748,217	2,632,104	50.6
Amount	3,703,793	4,433,822	4,218,714	1,709,599	3,862,542	125.9
Income tax before credits: Number of returns	118,644,112	120,367,473	123,689,755	126,758,953	127,874,599	0.9
Amount	1,662,837,203	1,651,822,411	1,695,025,831	1,827,636,926	2,290,478,645	25.3
Child care credit: Number of returns	6,469,236	6,460,823	6,375,388	5,049,685	601,920	-88.1
Amount	3,718,771	3,789,213	3,778,995	2,826,870	1,077,709	-61.9
Credit for elderly or disabled: Number of returns	63,417	56,046	40,998	45,677	40,263	-11.9
Amount	6,995	4,805	4,066	4,265	3,734	-12.5
Education credits: Number of returns	8,751,052	8,700,169	7,879,521	7,418,821	8,122,952	9.5
Amount	9,353,087	8,930,906	8,572,878	7,880,608	8,279,606	5.1
Residential energy credit: Number of returns	1,577,700	755,767	1,957,807	2,290,640	2,606,659	13.8
Amount	2,124,782	2,511,826	3,514,580	3,901,324	5,333,333	36.7
Foreign tax credit: Number of returns	8,651,605	9,006,393	9,400,344	9,200,635	10,826,959	17.7
Amount	21,757,425	24,925,384	25,454,553	21,624,553	29,482,592	36.3
Nonrefundable child and other dependent tax credit: Number of returns	22,075,218	39,377,143	39,718,286	39,330,076	11,778,814	-70.1
Amount	26,876,793	81,495,898	83,109,361	84,414,634	8,724,570	-89.7
Retirement savings contributions credit: Number of returns	8,712,026	9,259,299	9,629,285	9,401,147	9,199,130	-2.1
Amount	1,564,066	1,735,419	1,836,811	1,749,685	1,759,140	0.5
Mortgage interest credit: Number of returns	96,168	94,664	93,937	94,293	90,788	-3.7
Amount	136,066	139,820	144,391	153,078	136,590	-10.8
Adoption credit: Number of returns	79,670	76,127	63,531	64,773	71,702	10.7
Amount	404,117	386,390	303,894	321,764	335,203	4.2
General business credit: Number of returns	409,870	477,291	427,987	433,065	522,507	20.7
Amount	4,803,015	5,356,507	5,100,792	4,932,175	7,067,166	43.3
Prior-year minimum tax credit: Number of returns	293,466	981,638	244,403	148,294	124,228	-16.2
Amount	1,046,335	2,921,822	1,559,074	1,362,613	1,493,146	9.6
Alternative motor vehicle credit: Number of returns	13,776	11,153	16,898	18,183	22,513	23.8
Amount	49,233	54,393	40,314	48,221	103,380	114.4
Qualified electric vehicle credit: Number of returns	* 2,011	[6]	* 3,010	3,035	* 7,340	141.8
Amount	* 5,441	[6]	* 10,320	4,554	* 14,891	227.0

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Constant 1990 dollars {11}					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified business income deduction: Number of returns	N/A	18,664,592	22,243,545	22,827,118	25,924,668	13.6
Amount	N/A	78,058,776	79,411,337	83,895,961	99,266,632	18.3
Total standard deduction: Number of returns	104,013,115	134,271,137	138,307,604	143,551,783	141,872,935	-1.2
Amount	483,600,227	1,172,843,624	1,204,133,048	1,260,282,925	1,209,135,849	-4.1
Basic standard deduction: Number of returns	104,013,115	134,270,136	138,307,604	143,550,780	141,872,935	-1.2
Amount	467,295,187	1,149,680,855	1,180,317,803	1,234,892,493	1,183,207,995	-4.2
Additional standard deduction: Number of returns	15,749,465	22,811,275	23,725,778	25,304,324	26,009,049	2.8
Amount	15,661,257	22,992,324	23,751,431	25,046,258	25,482,063	1.7
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	93,023	15,284	11,035	46,471	52,172	12.3
Amount	643,783	170,445	63,815	344,174	445,792	29.5
AGI less deductions: Number of returns	134,881,306	121,386,350	124,340,527	127,501,119	128,562,986	0.8
Amount	4,801,125,358	4,745,684,373	4,804,838,041	5,041,948,853	5,776,613,498	14.6
Number of exemptions	292,661,182	7,985,638	N/A	N/A	N/A	[3]
Exemption amount	616,269,879	16,502,285	N/A	N/A	N/A	[3]
Taxable income: Number of returns	119,045,254	120,916,002	124,143,848	127,425,325	128,519,569	0.9
Amount	4,271,156,363	4,654,578,396	4,719,664,562	4,955,924,664	5,676,403,898	14.5
Capital construction fund reduction: Number of returns	3,358	15,479	11,829	3,076	7,747	151.9
Amount	70,070	59,741	100,753	10,070	50,862	405.1
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	N/A	10,123	[2] 813	N/A	N/A	[3]
Amount	N/A	83,815	[2] 36,150	N/A	N/A	[3]
Tax from table, rate schedules, etc.: Number of returns	118,014,807	119,911,811	123,262,605	126,514,146	127,611,504	0.9
Amount	865,405,355	855,459,780	863,383,862	920,643,455	1,100,163,338	19.5
Additional taxes: Number of returns	8,715	7,851	* 3,222	3,835	5,632	46.9
Amount	11,250	3,145	* 230	7,356	4,480	-39.1
Alternative minimum tax: Number of returns	5,075,419	244,007	170,478	156,549	243,550	55.6
Amount	19,415,526	2,094,094	1,428,417	1,483,496	2,700,723	82.1
Excess advance premium tax credit repayment: Number of returns	3,419,815	3,206,967	3,018,032	1,748,217	2,632,104	50.6
Amount	1,975,356	2,308,080	2,157,910	863,434	1,863,262	115.8
Income tax before credits: Number of returns	118,644,112	120,367,473	123,689,755	126,758,953	127,874,599	0.9
Amount	886,846,508	859,876,320	867,020,885	923,048,953	1,104,910,104	19.7
Child care credit: Number of returns	6,469,236	6,460,823	6,375,388	5,049,685	601,920	-88.1
Amount	1,983,345	1,972,521	1,932,990	1,427,712	519,879	-63.6
Credit for elderly or disabled: Number of returns	63,417	56,046	40,998	45,677	40,263	-11.9
Amount	3,731	2,501	2,080	2,154	1,801	-16.4
Education credits: Number of returns	8,751,052	8,700,169	7,879,521	7,418,821	8,122,952	9.5
Amount	4,988,313	4,649,092	4,385,104	3,980,105	3,994,021	0.3
Residential energy credit: Number of returns	1,577,700	755,767	1,957,807	2,290,640	2,606,659	13.8
Amount	1,133,217	1,307,562	1,797,739	1,970,366	2,572,761	30.6
Foreign tax credit: Number of returns	8,651,605	9,006,393	9,400,344	9,200,635	10,826,959	17.7
Amount	11,603,960	12,975,213	13,020,232	10,921,491	14,222,186	30.2
Nonrefundable child and other dependent tax credit: Number of returns	22,075,218	39,377,143	39,718,286	39,330,076	11,778,814	-70.1
Amount	14,334,290	42,423,685	42,511,182	42,633,654	4,208,669	-90.1
Retirement savings contributions credit: Number of returns	8,712,026	9,259,299	9,629,285	9,401,147	9,199,130	-2.1
Amount	834,169	903,394	939,545	883,679	848,596	-4.0
Mortgage interest credit: Number of returns	96,168	94,664	93,937	94,293	90,788	-3.7
Amount	72,569	72,785	73,857	77,312	65,890	-14.8
Adoption credit: Number of returns	79,670	76,127	63,531	64,773	71,702	10.7
Amount	215,529	201,140	155,365	162,507	161,699	-0.5
General business credit: Number of returns	409,870	477,291	427,987	433,065	522,507	20.7
Amount	2,561,608	2,788,395	2,609,101	2,490,997	3,409,149	36.9
Prior-year minimum tax credit: Number of returns	293,466	981,638	244,403	148,294	124,228	-16.2
Amount	558,045	1,520,990	797,480	688,188	720,283	4.7
Alternative motor vehicle credit: Number of returns	13,776	11,153	16,898	18,183	22,513	23.8
Amount	26,258	28,315	20,621	24,354	49,870	104.8
Qualified electric vehicle credit: Number of returns	* 2,011	[6]	* 3,010	3,035	* 7,340	141.8
Amount	* 2,902	[6]	* 5,279	2,300	* 7,183	212.3

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Current dollars					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(1)	(2)	(3)	(4)	(5)	(6)
Alternative fuel vehicle refueling property credit: Number of returns	9,523	* 157	26,892	28,519	87,508	206.8
Amount	3,012	* 25	9,718	9,801	42,683	335.5
Qualified plug-in electric vehicle credit: Number of returns	91,406	228,909	162,686	61,793	166,244	169.0
Amount	536,989	1,540,909	642,895	313,118	1,037,358	231.3
District of Columbia first-time homebuyer credit [8]: Number of returns	N/A	N/A	N/A	N/A	* 10	[3]
Amount	N/A	N/A	N/A	N/A	* 77	[3]
Credit to holders of tax credit bonds [8]: Number of returns	N/A	N/A	N/A	N/A	2,804	[3]
Amount	N/A	N/A	N/A	N/A	27,601	[3]
Form 8978 Section 6226 tax credit [8]: Number of returns	N/A	N/A	N/A	N/A	2,238	[3]
Amount	N/A	N/A	N/A	N/A	52,194	[3]
Total other nonrefundable credits [8]: Number of returns	N/A	N/A	N/A	N/A	1,096,247	[3]
Amount	N/A	N/A	N/A	N/A	10,366,908	[3]
Income tax after credits: Number of returns	107,784,100	103,069,714	106,620,468	109,766,338	123,335,518	12.4
Amount	1,590,370,363	1,517,985,372	1,560,871,236	1,698,046,443	2,225,454,591	31.1
Self-employment tax: Number of returns	20,063,996	20,148,343	20,460,855	20,352,607	21,622,374	6.2
Amount	63,809,922	65,306,977	67,278,410	66,574,852	77,180,298	15.9
Social security, Medicare tax on tip income not reported: Number of returns	94,039	122,097	118,208	74,059	72,440	-2.2
Amount	16,333	18,099	14,099	8,507	13,531	59.1
Uncollected Social Security tax: Number of returns	34,712	59,824	41,557	41,984	52,748	25.6
Amount	23,900	44,119	27,126	34,805	29,055	-16.5
Total additional Social Security and Medicare tax [9]: Number of returns	N/A	N/A	N/A	N/A	119,251	[3]
Amount	N/A	N/A	N/A	N/A	42,113	[3]
Uncollected Social Security and Medicare or RRTA tax on tips or group-term life insurance [9]: Number of returns	N/A	N/A	N/A	N/A	609,799	[3]
Amount	N/A	N/A	N/A	N/A	209,730	[3]
Interest on tax due on installment income [9]: Number of returns	N/A	N/A	N/A	N/A	1,809	[3]
Amount	N/A	N/A	N/A	N/A	7,626	[3]
Interest on deferred tax on gain from certain installment sales [9]: Number of returns	N/A	N/A	N/A	N/A	8,736	[3]
Amount	N/A	N/A	N/A	N/A	153,379	[3]
Recapture of low-income housing credit [9]: Number of returns	N/A	N/A	N/A	N/A	37	[3]
Amount	N/A	N/A	N/A	N/A	258	[3]
Tax on qualified retirement plans: Number of returns	5,112,100	5,080,752	5,203,674	3,873,810	4,484,060	15.8
Amount	5,663,889	5,916,650	6,043,348	3,642,009	5,199,727	42.8
Recapture of federal mortgage subsidy [9]: Number of returns	N/A	N/A	N/A	N/A	0	[3]
Amount	N/A	N/A	N/A	N/A	0	[3]
Additional tax on HSA distributions [9]: Number of returns	N/A	N/A	N/A	N/A	242,794	[3]
Amount	N/A	N/A	N/A	N/A	72,424	[3]
Additional tax on a HSA because not eligible [9]: Number of returns	N/A	N/A	N/A	N/A	22,108	[3]
Amount	N/A	N/A	N/A	N/A	3,003	[3]
Additional tax on Archer MSA distributions [9]: Number of returns	N/A	N/A	N/A	N/A	8,029	[3]
Amount	N/A	N/A	N/A	N/A	2,428	[3]
Additional tax on Medicare advantage MSA distributions [9]: Number of returns	N/A	N/A	N/A	N/A	[6]	[3]
Amount	N/A	N/A	N/A	N/A	[6]	[3]
Recapture of a charitable contribution deduction [9]: Number of returns	N/A	N/A	N/A	N/A	0	[3]
Amount	N/A	N/A	N/A	N/A	0	[3]
Income from a nonqualified deferred compensation plan that does not meet Section 409A [9]: Number of returns	N/A	N/A	N/A	N/A	3,399	[3]
Amount	N/A	N/A	N/A	N/A	17,799	[3]
Compensation from a nonqualified deferred compensation Section 457A plan [9]: Number of returns	N/A	N/A	N/A	N/A	[6]	[3]
Amount	N/A	N/A	N/A	N/A	[6]	[3]
Section 72(m)(5) excess benefits tax [9]: Number of returns	N/A	N/A	N/A	N/A	0	[3]
Amount	N/A	N/A	N/A	N/A	0	[3]

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Constant 1990 dollars {11}					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(7)	(8)	(9)	(10)	(11)	(12)
Alternative fuel vehicle refueling property credit: Number of returns	9,523	* 157	26,892	28,519	87,508	206.8
Amount	1,606	* 13	4,971	4,950	20,590	316.0
Qualified plug-in electric vehicle credit: Number of returns	91,406	228,909	162,686	61,793	166,244	169.0
Amount	286,394	802,139	328,847	158,140	500,414	216.4
District of Columbia first-time homebuyer credit [8]: Number of returns	N/A	N/A	N/A	N/A	* 10	[3]
Amount	N/A	N/A	N/A	N/A	* 37	[3]
Credit to holders of tax credit bonds [8]: Number of returns	N/A	N/A	N/A	N/A	2,804	[3]
Amount	N/A	N/A	N/A	N/A	13,315	[3]
Form 8978 Section 6226 tax credit [8]: Number of returns	N/A	N/A	N/A	N/A	2,238	[3]
Amount	N/A	N/A	N/A	N/A	25,178	[3]
Total other nonrefundable credits [8]: Number of returns	N/A	N/A	N/A	N/A	1,096,247	[3]
Amount	N/A	N/A	N/A	N/A	5,000,920	[3]
Income tax after credits: Number of returns	107,784,100	103,069,714	106,620,468	109,766,338	123,335,518	12.4
Amount	848,197,527	790,205,816	798,399,609	857,599,214	1,073,542,977	25.2
Self-employment tax: Number of returns	20,063,996	20,148,343	20,460,855	20,352,607	21,622,374	6.2
Amount	34,031,958	33,996,344	34,413,509	33,623,663	37,231,210	10.7
Social security, Medicare tax on tip income not reported: Number of returns	94,039	122,097	118,208	74,059	72,440	-2.2
Amount	8,711	9,422	7,212	4,296	6,527	51.9
Uncollected Social Security tax: Number of returns	34,712	59,824	41,557	41,984	52,748	25.6
Amount	12,747	22,967	13,875	17,578	14,016	-20.3
Total additional Social Security and Medicare tax [9]: Number of returns	N/A	N/A	N/A	N/A	119,251	[3]
Amount	N/A	N/A	N/A	N/A	20,315	[3]
Uncollected Social Security and Medicare or RRTA tax on tips or group-term life insurance [9]: Number of returns	N/A	N/A	N/A	N/A	609,799	[3]
Amount	N/A	N/A	N/A	N/A	101,172	[3]
Interest on tax due on installment income [9]: Number of returns	N/A	N/A	N/A	N/A	1,809	[3]
Amount	N/A	N/A	N/A	N/A	3,679	[3]
Interest on deferred tax on gain from certain installment sales [9]: Number of returns	N/A	N/A	N/A	N/A	8,736	[3]
Amount	N/A	N/A	N/A	N/A	73,989	[3]
Recapture of low-income housing credit [9]: Number of returns	N/A	N/A	N/A	N/A	37	[3]
Amount	N/A	N/A	N/A	N/A	124	[3]
Tax on qualified retirement plans: Number of returns	5,112,100	5,080,752	5,203,674	3,873,810	4,484,060	15.8
Amount	3,020,741	3,079,984	3,091,227	1,839,398	2,508,310	36.4
Recapture of federal mortgage subsidy [9]: Number of returns	N/A	N/A	N/A	N/A	0	[3]
Amount	N/A	N/A	N/A	N/A	0	[3]
Additional tax on HSA distributions [9]: Number of returns	N/A	N/A	N/A	N/A	242,794	[3]
Amount	N/A	N/A	N/A	N/A	34,937	[3]
Additional tax on a HSA because not eligible [9]: Number of returns	N/A	N/A	N/A	N/A	22,108	[3]
Amount	N/A	N/A	N/A	N/A	1,449	[3]
Additional tax on Archer MSA distributions [9]: Number of returns	N/A	N/A	N/A	N/A	8,029	[3]
Amount	N/A	N/A	N/A	N/A	1,171	[3]
Additional tax on Medicare advantage MSA distributions [9]: Number of returns	N/A	N/A	N/A	N/A	[6]	[3]
Amount	N/A	N/A	N/A	N/A	[6]	[3]
Recapture of a charitable contribution deduction [9]: Number of returns	N/A	N/A	N/A	N/A	0	[3]
Amount	N/A	N/A	N/A	N/A	0	[3]
Income from a nonqualified deferred compensation plan that does not meet Section 409A [9]: Number of returns	N/A	N/A	N/A	N/A	3,399	[3]
Amount	N/A	N/A	N/A	N/A	8,586	[3]
Compensation from a nonqualified deferred compensation Section 457A plan [9]: Number of returns	N/A	N/A	N/A	N/A	[6]	[3]
Amount	N/A	N/A	N/A	N/A	[6]	[3]
Section 72(m)(5) excess benefits tax [9]: Number of returns	N/A	N/A	N/A	N/A	0	[3]
Amount	N/A	N/A	N/A	N/A	0	[3]

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Current dollars					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(1)	(2)	(3)	(4)	(5)	(6)
Golden parachute payments [9]: Number of returns	N/A	N/A	N/A	N/A	23,430	[3]
Amount	N/A	N/A	N/A	N/A	140,833	[3]
Excise tax on insider stock compensation from an expatriated corporation [9]: Number of returns	N/A	N/A	N/A	N/A	[6]	[3]
Amount	N/A	N/A	N/A	N/A	[6]	[3]
Look-back interest under Section 167(g) or 460(b) from Form 8697 or Form 8866 [6]: Number of returns	N/A	N/A	N/A	N/A	9,315	[3]
Amount	N/A	N/A	N/A	N/A	77,672	[3]
Tax on non-effectively connected income for nonresident alien [9]: Number of returns	N/A	N/A	N/A	N/A	0	[3]
Amount	N/A	N/A	N/A	N/A	0	[3]
Tax on interest from Form 8621, relating to distributions and dispositions of stock [9]: Number of returns	N/A	N/A	N/A	N/A	5,662	[3]
Amount	N/A	N/A	N/A	N/A	25,564	[3]
Form 8621 Section 1294 accrued interest [9]: Number of returns	N/A	N/A	N/A	N/A	* 31	[3]
Amount	N/A	N/A	N/A	N/A	* 287	[3]
Additional tax from Schedule 8812 [9]: Number of returns	N/A	N/A	N/A	N/A	1,106,411	[3]
Amount	N/A	N/A	N/A	N/A	1,249,767	[3]
Advance earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Household employment taxes: Number of returns	196,669	190,242	177,407	179,705	172,532	-4.0
Amount	1,152,924	1,232,349	1,147,586	1,209,817	1,215,538	0.5
First-time homebuyer credit repayment: Number of returns	585,006	567,892	551,698	509,464	456,717	-10.4
Amount	305,273	304,501	280,701	267,007	220,396	-17.5
Health care individual responsibility payment: Number of returns	4,606,271	3,716,577	[2] 283,264	N/A	N/A	[3]
Amount	3,564,345	3,122,683	[2] 261,155	N/A	N/A	[3]
Recapture taxes: Number of returns	1,489	4,132	5,037	4,963	7,111	43.3
Amount	1,331	7,852	8,853	7,574	15,895	109.9
COBRA premium assistance recapture: Number of returns	* 41	[6]	[6]	0	81	[3]
Amount	* 1	[6]	[6]	0	2,011	[3]
Total additional taxes: Number of returns	N/A	N/A	N/A	N/A	374,109	[3]
Amount	N/A	N/A	N/A	N/A	611,859	[3]
Total tax liability [10]: Number of returns	117,316,073	113,274,966	116,454,739	119,398,433	130,170,240	9.0
Amount	1,700,461,116	1,634,280,926	1,674,999,742	1,817,433,675	2,385,860,259	31.3
Income tax withheld from W2: Number of returns	N/A	N/A	N/A	118,598,959	117,913,495	-0.6
Amount	N/A	N/A	N/A	1,124,951,133	1,275,505,679	13.4
Income tax withheld from Form 1099: Number of returns	N/A	N/A	N/A	44,773,634	37,574,056	-16.1
Amount	N/A	N/A	N/A	159,906,062	173,057,656	8.2
Income tax withheld from other forms: Number of returns	N/A	N/A	N/A	4,969,138	5,455,513	9.8
Amount	N/A	N/A	N/A	12,309,272	14,447,476	17.4
Income tax withheld: Number of returns	135,130,601	135,779,354	138,736,488	140,126,721	137,245,950	-2.1
Amount	1,307,337,120	1,216,721,923	1,267,454,688	1,331,767,098	1,470,768,559	10.4
Estimated tax payments: Number of returns	9,644,085	9,646,140	10,012,062	9,783,673	10,159,899	3.8
Amount	388,704,109	403,806,363	405,055,882	417,829,370	534,373,752	27.9
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Earned income credit: Number of returns	27,030,382	26,492,486	26,738,391	26,025,709	32,216,183	23.8
Amount	66,442,810	64,923,556	64,477,508	59,239,684	65,684,435	10.9
Nontaxable combat pay election: Number of returns	10,047	* 7,069	7,650	10,011	14,026	40.1
Amount	147,263	* 22,604	114,638	50,306	111,463	121.6
Refundable child tax credit or additional child tax credit: Number of returns	18,341,984	20,450,468	19,867,646	19,119,249	37,771,612	97.6
Amount	24,506,747	36,235,241	35,733,023	33,664,804	115,869,125	244.2
American opportunity credit: Number of returns	8,068,544	7,382,500	6,940,056	6,481,440	6,027,056	-7.0
Amount	7,143,602	6,393,866	6,083,655	5,654,475	5,170,213	-8.6
Recovery rebate credit: Number of returns	N/A	N/A	N/A	31,096,185	12,188,336	-60.8
Amount	N/A	N/A	N/A	45,427,981	20,863,054	-54.1
Net premium tax credit: Number of returns	2,471,815	2,272,479	2,170,776	2,223,362	4,343,215	95.3
Amount	1,898,795	1,844,866	1,971,279	2,149,299	3,625,006	68.7

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Constant 1990 dollars {11}					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(7)	(8)	(9)	(10)	(11)	(12)
Golden parachute payments [9]: Number of returns	N/A	N/A	N/A	N/A	23,430	[3]
Amount	N/A	N/A	N/A	N/A	67,937	[3]
Excise tax on insider stock compensation from an expatriated corporation [9]: Number of returns	N/A	N/A	N/A	N/A	[6]	[3]
Amount	N/A	N/A	N/A	N/A	[6]	[3]
Look-back interest under Section 167(g) or 460(b) from Form 8697 or Form 8866 [6]: Number of returns	N/A	N/A	N/A	N/A	9,315	[3]
Amount	N/A	N/A	N/A	N/A	37,468	[3]
Tax on non-effectively connected income for nonresident alien [9]: Number of returns	N/A	N/A	N/A	N/A	0	[3]
Amount	N/A	N/A	N/A	N/A	0	[3]
Tax on interest from Form 8621, relating to distributions and dispositions of stock [9]: Number of returns	N/A	N/A	N/A	N/A	5,662	[3]
Amount	N/A	N/A	N/A	N/A	12,332	[3]
Form 8621 Section 1294 accrued interest [9]: Number of returns	N/A	N/A	N/A	N/A	* 31	[3]
Amount	N/A	N/A	N/A	N/A	* 287	[3]
Additional tax from Schedule 8812 [9]: Number of returns	N/A	N/A	N/A	N/A	1,106,411	[3]
Amount	N/A	N/A	N/A	N/A	602,878	[3]
Advance earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Household employment taxes: Number of returns	196,669	190,242	177,407	179,705	172,532	-4.0
Amount	614,893	641,514	587,001	611,019	586,367	-4.0
First-time homebuyer credit repayment: Number of returns	585,006	567,892	551,698	509,464	456,717	-10.4
Amount	162,812	158,512	143,581	134,852	106,317	-21.2
Health care individual responsibility payment: Number of returns	4,606,271	3,716,577	[2] 283,264	N/A	N/A	[3]
Amount	1,900,984	1,625,551	[2] 133,583	N/A	N/A	[3]
Recapture taxes: Number of returns	1,489	4,132	5,037	4,963	7,111	43.3
Amount	710	4,087	4,528	3,825	7,668	100.4
COBRA premium assistance recapture: Number of returns	* 41	[6]	[6]	0	81	[3]
Amount	* 1	[6]	[6]	0	970	[3]
Total additional taxes: Number of returns	N/A	N/A	N/A	N/A	374,109	[3]
Amount	N/A	N/A	N/A	N/A	295,156	[3]
Total tax liability [10]: Number of returns	117,316,073	113,274,966	116,454,739	119,398,433	130,170,240	9.0
Amount	906,912,595	850,744,886	856,777,362	917,895,795	1,150,921,495	25.4
Income tax withheld from W2: Number of returns	N/A	N/A	N/A	118,598,959	117,913,495	-0.6
Amount	N/A	N/A	N/A	568,157,138	615,294,587	8.3
Income tax withheld from Form 1099: Number of returns	N/A	N/A	N/A	44,773,634	37,574,056	-16.1
Amount	N/A	N/A	N/A	80,760,637	83,481,744	3.4
Income tax withheld from other forms: Number of returns	N/A	N/A	N/A	4,969,138	5,455,513	9.8
Amount	N/A	N/A	N/A	6,216,804	6,969,356	12.1
Income tax withheld: Number of returns	135,130,601	135,779,354	138,736,488	140,126,721	137,245,950	-2.1
Amount	697,246,464	633,379,450	648,314,418	672,609,645	709,487,969	5.5
Estimated tax payments: Number of returns	9,644,085	9,646,140	10,012,062	9,783,673	10,159,899	3.8
Amount	207,308,858	210,206,332	207,189,709	211,024,934	257,777,980	22.2
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Earned income credit: Number of returns	27,030,382	26,492,486	26,738,391	26,025,709	32,216,183	23.8
Amount	35,436,165	33,796,750	32,980,823	29,919,032	31,685,690	5.9
Nontaxable combat pay election: Number of returns	10,047	* 7,069	7,650	10,011	14,026	40.1
Amount	78,540	* 11,767	58,638	25,407	53,769	111.6
Refundable child tax credit or additional child tax credit: Number of returns	18,341,984	20,450,468	19,867,646	19,119,249	37,771,612	97.6
Amount	13,070,265	18,862,697	18,277,761	17,002,426	55,894,416	228.7
American opportunity credit: Number of returns	8,068,544	7,382,500	6,940,056	6,481,440	6,027,056	-7.0
Amount	3,809,921	3,328,405	3,111,844	2,855,795	2,494,073	-12.7
Recovery rebate credit: Number of returns	N/A	N/A	N/A	31,096,185	12,188,336	-60.8
Amount	N/A	N/A	N/A	22,943,425	10,064,184	-56.1
Net premium tax credit: Number of returns	2,471,815	2,272,479	2,170,776	2,223,362	4,343,215	95.3
Amount	1,012,691	960,368	1,008,327	1,085,505	1,748,676	61.1

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Current dollars					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified sick and family leave credit for leave before April 1, 2021: Number of returns	N/A	N/A	N/A	998,868	1,185,058	18.6
Amount	N/A	N/A	N/A	1,911,053	4,734,950	147.8
Payment with an extension request: Number of returns	2,018,154	2,135,425	1,432,185	1,597,601	2,579,513	61.5
Amount	145,595,975	147,747,981	127,149,592	169,512,965	333,198,369	96.6
Excess Social Security tax withheld: Number of returns	1,467,562	1,596,276	1,640,674	1,587,700	1,896,100	19.4
Amount	3,156,673	3,473,419	3,802,529	3,630,524	5,011,595	38.0
Form 4136—Credit for Federal tax on gasoline and special fuels: Number of returns	288,899	296,578	305,996	292,191	241,533	-17.3
Amount	133,757	122,232	163,730	166,650	236,397	41.9
Other payments: Form 2439—Regulated investment company credit: Number of returns	6,840	6,734	4,425	3,112	3,453	11.0
Amount	2,923	9,858	6,929	77,187	2,569	-96.7
Form 8885—*Health coverage tax credit*: Number of returns	28,302	18,970	15,250	47,083	25,897	-45.0
Amount	35,103	31,431	32,898	45,008	35,459	-21.2
Credit for repayment of amounts included from prior years: Number of returns	N/A	N/A	N/A	N/A	14,235	[3]
Amount	N/A	N/A	N/A	N/A	78,679	[3]
Refundable child and dependent care credit: Number of returns	N/A	N/A	N/A	N/A	5,632,571	[3]
Amount	N/A	N/A	N/A	N/A	11,980,877	[3]
Qualified sick and family leave credit for leave after March 31, 2021: Number of returns	N/A	N/A	N/A	N/A	1,198,515	[3]
Amount	N/A	N/A	N/A	N/A	5,434,617	[3]
Form 8801—Refundable prior-year minimum tax credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Repatriated deferred (Section 965) income as shareholders of certain foreign corporations future installments: Number of returns	4,313	3,861	205	495	542	9.5
Amount	2,184,435	1,228,037	11,294	88	744	745.5
Deferral for certain Schedule H or SE filers: Number of returns	N/A	N/A	N/A	863,595	21,745	-97.5
Amount	N/A	N/A	N/A	940,901	36,593	-96.1
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Total payments: Number of returns	144,314,861	145,026,459	148,250,129	155,293,744	151,295,084	-2.6
Amount	1,947,321,713	1,882,737,804	1,912,125,679	2,072,301,524	2,577,329,763	24.4
Overpayment, total: Number of returns	117,024,435	116,689,071	118,897,660	125,949,019	115,781,497	-8.1
Amount	425,037,489	426,602,735	433,334,762	472,019,865	494,571,248	4.8
Overpayment refunded: Number of returns	113,957,919	113,510,190	115,836,993	122,728,631	112,779,775	-8.1
Amount	339,178,097	331,948,424	335,441,285	379,672,173	378,564,518	-0.3
Refund credited to next year: Number of returns	3,919,570	4,204,745	3,931,470	4,334,431	3,781,189	-12.8
Amount	85,859,391	94,654,311	97,893,477	92,347,692	116,006,730	25.6
Tax due at time of filing: Number of returns	30,964,788	32,020,214	33,269,899	32,771,171	38,883,806	18.7
Amount	179,955,564	180,402,092	198,535,581	218,487,802	305,053,445	39.6
Predetermined estimated tax penalty: Number of returns	10,098,860	8,961,285	11,133,165	10,472,580	12,211,598	16.6
Amount	1,778,672	2,256,234	2,326,757	1,335,786	1,951,700	46.1

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2017–2021—Continued

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

Item [1]	Constant 1990 dollars {11}					Percentage change, 2020 to 2021
	2017	2018	2019	2020	2021	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified sick and family leave credit for leave before April 1, 2021: Number of returns	N/A	N/A	N/A	998,868	1,185,058	18.6
Amount	N/A	N/A	N/A	965,178	2,284,105	136.7
Payment with an extension request: Number of returns	2,018,154	2,135,425	1,432,185	1,597,601	2,579,513	61.5
Amount	77,651,187	76,912,015	65,038,154	85,612,609	160,732,450	87.7
Excess Social Security tax withheld: Number of returns	1,467,562	1,596,276	1,640,674	1,587,700	1,896,100	19.4
Amount	1,683,559	1,808,131	1,945,028	1,833,598	2,417,557	31.8
Form 4136—Credit for Federal tax on gasoline and special fuels: Number of returns	288,899	296,578	305,996	292,191	241,533	-17.3
Amount	71,337	63,629	83,749	84,167	114,036	35.5
Other payments: Form 2439—Regulated investment company credit: Number of returns	6,840	6,734	4,425	3,112	3,453	11.0
Amount	1,559	5,132	3,544	38,983	1,239	-96.8
Form 8885—Health coverage tax credit: Number of returns	28,302	18,970	15,250	47,083	25,897	-45.0
Amount	18,722	16,362	16,828	22,731	17,105	-24.8
Credit for repayment of amounts included from prior years: Number of returns	N/A	N/A	N/A	N/A	14,235	[3]
Amount	N/A	N/A	N/A	N/A	37,954	[3]
Refundable child and dependent care credit: Number of returns	N/A	N/A	N/A	N/A	5,632,571	[3]
Amount	N/A	N/A	N/A	N/A	5,779,487	[3]
Qualified sick and family leave credit for leave after March 31, 2021: Number of returns	N/A	N/A	N/A	N/A	1,198,515	[3]
Amount	N/A	N/A	N/A	N/A	2,621,619	[3]
Form 8801—Refundable prior-year minimum tax credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Repatriated deferred (Section 965) income as shareholders of certain foreign corporations future installments: Number of returns	4,313	3,861	205	495	542	9.5
Amount	1,165,032	639,270	5,777	44	359	707.5
Deferral for certain Schedule H or SE filers: Number of returns	N/A	N/A	N/A	863,595	21,745	-97.5
Amount	N/A	N/A	N/A	475,203	17,652	-96.3
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Total payments: Number of returns	144,314,861	145,026,459	148,250,129	155,293,744	151,295,084	-2.6
Amount	1,038,571,580	980,082,147	978,069,401	1,046,616,931	1,243,284,980	18.8
Overpayment, total: Number of returns	117,024,435	116,689,071	118,897,660	125,949,019	115,781,497	-8.1
Amount	226,686,661	222,073,261	221,654,610	238,393,871	238,577,544	0.1
Overpayment refunded: Number of returns	113,957,919	113,510,190	115,836,993	122,728,631	112,779,775	-8.1
Amount	180,894,985	172,799,804	171,581,220	191,753,623	182,616,748	-4.8
Refund credited to next year: Number of returns	3,919,570	4,204,745	3,931,470	4,334,431	3,781,189	-12.8
Amount	45,791,675	49,273,457	50,073,390	46,640,248	55,960,796	20.0
Tax due at time of filing: Number of returns	30,964,788	32,020,214	33,269,899	32,771,171	38,883,806	18.7
Amount	95,976,301	93,910,511	101,552,727	110,347,375	147,155,545	33.4
Predetermined estimated tax penalty: Number of returns	10,098,860	8,961,285	11,133,165	10,472,580	12,211,598	16.6
Amount	948,625	1,174,510	1,190,157	674,639	941,486	39.6

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 5.
[2] Data from prior-year returns.
[3] Percentage not computed.
[4] Not included in total income.
[5] Prior to Tax Year 2021, included in the line for other income less loss on Form 1040.
[6] Data deleted to prevent disclosure of certain taxpayer information.
[7] Prior to Tax Year 2021, included in the line for other adjustments on Form 1040, Schedule 1.
[8] Prior to Tax Year 2021, included in the line for other credits on Form 1040, Schedule 3.
[9] Prior to Tax Year 2021, included in the line for other taxes on Form 1040, Schedule 2.
[10] Total tax liability includes the values for "other taxes" not tabulated here.
[11] 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; 2021 CPI-U = 270.970; 2020 CPI-U = 258.811; 2019 CPI-U = 255.657; 2018 CPI-U = 251.107; 2017 CPI-U = 245.120; 2016 CPI-U = 240.007; 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.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Requirements for Filing

The filing requirements for TY 2021 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 TY 2021 if the person did any of the following for TY 2021:

1. Was liable for any of the following taxes:
   a. Alternative minimum tax (AMT);
   b. Additional tax on a qualified plan, including an 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);
   c. Household employment taxes (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Schedule H, Household Employment Taxes);
   d. Social Security or Medicare tax on unreported tip income;
   e. Uncollected Social Security, Medicare, or Railroad Retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts (HSAs); or
   f. Tax from the recapture of various credits, including investment credits, low-income housing credits, or the first-time homebuyer credit.
2. Received distributions from a HSA, Archer medical savings account (MSA), or Medicare Advantage MSA plan.
3. Had net earnings from self-employment of at least $400.

Figure 1. General Filing Requirements, Tax Year 2021

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	Under 65	$12,550
		65 or older	$14,250
	Head of household	Under 65	$18,800
		65 or older	$20,500
Married with a child and living apart from spouse during the last six months of 2021	Head of household	Under 65	$18,800
		65 or older	$20,500
Married and living with spouse at the end of 2021 (or on the date spouse died)	Married, joint return	Under 65 (both spouses)	$25,100
		65 or older (one spouse)	$26,450
		65 or older (both spouses)	$27,800
	Married, separate return	Any age	$5
Married and not living with spouse at the end of 2021 (or on the date spouse died)	Married, joint or separate return	Any age	$5
Widowed in 2018 or 2019 and not remarried in 2021	Single	Under 65	$12,550
		65 or older	$14,250
	Head of household	Under 65	$18,800
		65 or older	$20,500
	Qualifying widow(er) with dependent child	Under 65	$25,100
		65 or older	$26,450

Figure 2. Filing Requirements for Children and Other Dependents, Tax Year 2021

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 $12,550, or
- Unearned income was over $1,100, or
- Gross income was more than the larger of (a) $1,100 or (b) earned income (up to $12,200) plus $350.

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

- Earned income was more than $14,250 ($15,950 if 65 or older and blind), or
- Unearned income was more than $2,800 ($4,500 if 65 or older and blind), or
- Gross income was more than $2,800 ($4,500 if 65 or older and blind), or the total of earned income (up to $12,200) plus $2,050 ($3,750 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 $12,550, or
- Unearned income was over $1,100, or
- Gross income was more than the larger of $1,100 or earned income (up to $12,200) plus $350.

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

- Earned income was more than $13,900 ($15,250 if 65 or older and blind), or
- Unearned income was more than $2,450 ($3,800 if 65 or older and blind), or
- Gross income was more than $2,450 ($3,800 if 65 or older and blind), or the total of earned income (up to $12,200) plus $1,700 ($3,050 if 65 or older and blind), whichever is larger.
- Gross income was at least $5 and spouse files a separate return and itemizes deductions.

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. Received advance payments of the premium tax credit (PTC) made for the taxpayer, the taxpayer's spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.
6. Received advance payments of the health coverage tax credit made for the taxpayer, the taxpayer's spouse, or a dependent.
7. Was required to include amounts in income under section 965 or had a net tax liability under section 965 that was being paid in installments under section 965(h) or deferred by making an election under section 965(i).

Data shown in this report include income 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 (EIC); American opportunity credit; credit for federal tax on fuels; refundable child tax credit or additional child tax credit; health coverage tax credit; refundable child and dependent care credit; credits for sick and family leave; or recovery rebate credit.

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for TY 2021 that influenced the Statistics of Income data are listed below. Section 6, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Alternative minimum tax—The maximum AMT exemption increased from $113,400 to $114,600 for a married couple filing a joint return, from $72,900 to $73,600 for single filers and heads of household, and from $56,700 to $57,300 for a married person filing separately. The income levels at which the AMT exemption began to phase out increased to $523,600 from $518,400 ($1,047,200 from $1,036,800 if married filing jointly or a qualifying widow(er)). Also, for 2021, the 26% tax rate applied to the first $199,900 ($99,950 if married filing separately) of alternative minimum taxable income. Previously it applied to the first $197,900 ($98,950) of such income.

Child care credit—The American Rescue Plan Act of 2021, enacted on March 11, 2021, expanded the child and dependent care tax credit for 2021 by making it refundable and larger for certain taxpayers. For 2021, the dollar limit on qualifying expenses increased to $8,000 (previously $3,000) for one qualifying person and $16,000 (previously $6,000) for two or more qualifying persons. The rules for calculating the credit also changed; the percentage of qualifying expenses eligible for the credit was increased from 35% to 50%, along with the income limit at which the credit begins phasing out, $125,000 (previously $15,000). Additionally, for taxpayers who received dependent care benefits from their employer, the dollar limit of the exclusion amount increased for 2021 to $10,500 (previously $5,000). For married employees filing separate returns, the maximum amount increased to $5,250 (previously $2,500).

Child tax credit—Under the American Rescue Plan Act of 2021, the child tax credit has been enhanced for 2021. The child tax credit was extended to qualifying children under age 18. Depending on AGI, a taxpayer received an enhanced credit amount of up to $3,600 for a qualifying child under age 6 and up to $3,000 for a qualifying child over age 5 and under age 18. The enhanced credit amount began to phase out where modified AGI exceeded $150,000 in the case of a joint return or surviving spouse, $112,500 in the case of a head of household, and $75,000 in all other cases. If a taxpayer (or a taxpayer's spouse if filing jointly) lived in the United States for more than half the year, the child tax credit was fully refundable even if the taxpayer had no earned income. If the taxpayer did not meet this residency requirement, the child tax credit was a combination of a nonrefundable child tax credit and a refundable additional child tax credit, as was the case in 2020. The credit for other dependents was not enhanced and was figured as it was in 2020.

Earned income credit—The maximum amount of the EIC increased, as did the amounts of earned income and investment income an individual could receive and still claim the credit. The maximum credit for taxpayers with no qualifying children rose from $538 to $1,502. For these taxpayers, earned income and AGI had to be less than $21,430 ($27,380 if married filing jointly) to be eligible for the EIC. Special rules applied if claiming the EIC without a qualifying child. The minimum age was lowered to age 19 except for specified students who must have been age 24 at the end of the year. The applicable minimum age was lowered further to age 18 for former foster youth and qualified homeless youth. Additionally, taxpayers no longer had to be under age 65 to claim the EIC without a qualifying child. For taxpayers with one qualifying child, the maximum credit increased from $3,584 to $3,618, and, for taxpayers with two qualifying children, the maximum credit increased from $5,920 to $5,980. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than $42,158 ($48,108 for married filing jointly) for one qualifying child, or less than $47,915 ($53,865 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from $6,660 to $6,728. For these taxpayers, earned income and AGI had to be less than $51,464 ($57,414 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit was $10,000 for the year. If a taxpayer was married but didn't file a joint return, they may still have qualified to claim the EIC if they lived with a qualifying child for more than half the year and lived apart from their spouse for last 6 months of 2021 or were legally separated under written agreement and did not live in the same household as their spouse. If two taxpayers could claim the same qualifying child, the taxpayer who did not claim the child was able to claim the EIC without a qualifying child. Also, taxpayers could elect to use their 2019 earned income instead of their 2021 earned income if it was greater than that amount in calculating their EIC.

Economic impact payment and recovery rebate credit—The American Rescue Plan Act of 2021 provided an eligible individual for their first taxable year beginning in 2021 a refundable tax credit referred to as the recovery rebate credit. The IRS refers to the advance refund of this credit as the third economic impact payment (EIP). The third round of EIP was up to $1,400 ($2,800 for eligible individuals filing a joint tax return), plus $1,400 per qualifying child of the eligible individual. Any EIP received by the taxpayer was not taxable for the federal income tax purposes but did reduce the amount of a taxpayer's recovery rebate credit. The third round EIP was based on a taxpayer's 2020 tax year information. The credit was reduced proportionally as a taxpayer's AGI exceeded a threshold and rose to a full phase-out amount. The threshold was $150,000 and phased out at $160,000 in the case of a joint return or qualifying widow, $112,500 and $120,000 in the case of a head of household, and $75,000 and $80,000 otherwise. Those ineligible for the credit were (1) nonresident alien individuals, (2) individuals who can be claimed as a dependent

by another taxpayer, and (3) an estate or trust. When spouses filed jointly, both spouses must have had a valid Social Security Number (SSN) to receive the credit, unless either spouse was a member of the U.S. Armed Forces at any time during the taxable year. In that case, only one spouse needed to have a valid SSN. An individual without a valid SSN could have received up to $1,400 for a qualified dependent claimed on the individual's return if the individual met all other eligibility and income requirements. The recovery rebate credit was figured like the third round EIP except the credit eligibility and credit amount were based on 2021 tax year information. If a taxpayer didn't receive the full amount of the recovery rebate credit as an EIP, they were able to claim the recovery rebate credit on their 2021 Form 1040 or Form 1040-SR.

Premium tax credit—The American Rescue Plan Act of 2021, passed on March 11, 2021, expanded the PTC by eliminating the limitation that a taxpayer's household income may not exceed 400% of the Federal Poverty Line and generally increased the credit amounts. In addition, in 2021, if a taxpayer received unemployment compensation, they were generally eligible to claim the PTC if they met the other requirements.

Qualified sick and family leave credit—The American Rescue Plan Act of 2021, enacted on March 11, 2021, provided certain self-employed individuals the opportunity to claim credits for up to 10 days of "paid sick leave," and up to 60 days of "paid family leave," if they were unable to work or telework due to circumstances related to the Coronavirus pandemic. Self-employed individuals claimed these credits for the period beginning on April 1, 2021, and ending September 30, 2021.

Standard deduction amount—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was increased in 2021 for all filers. This amount depended on the taxpayer's filing status, whether the taxpayer was age 65 or older, or whether the taxpayer was a dependent of another person. For 2021, the standard deduction increased to $25,100 for joint filers, up from $24,800 for 2020. For single filers and married filers filing separately, the deduction amount increased to $12,550, up from $12,400. For heads of households, the deduction was $18,800, up from $18,650.

Tuition and fees deduction—The tuition and fees deduction was not available after 2020. Instead, the income limitations for the lifetime learning credit were increased.

Section 2

Individual Income Tax Returns, 2021

Taxpayers filed 160.8 million individual income tax returns for Tax Year (TY) 2021, a decrease of 2.2% from the 164.4 million returns filed for TY 2020. Total income reported on these returns totaled $14.9 trillion, a 17.2% increase from the previous year. Salaries and wages, the largest component of total income (60.4% in 2021), rose 7.2% from 2020 to $9.0 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), increased 2.9% to $141.2 billion. AGI significantly rose 17.5% to $14.8 trillion for the year. Total income tax rose 28.4% to $2.2 trillion. After refundable portions of refundable credits and the portions that offset all other taxes from total income tax were subtracted, total income tax was $2.0 trillion, and the effective tax rate rose from 12.6% in 2020 to 13.8% for 2021.

Total Income

Total income increased 17.2% to $14.9 trillion for 2021 (Figure A). Salaries and wages, the largest component of total income, increased 7.2%, from $8.4 trillion to $9.0 trillion. Within total income, the share of salaries and wages decreased to 60.4% for 2021, down from 66.1% for 2020. Another large component of total income in 2021, net capital gains (less loss), showed a major increase of 81.8% to $2.0 trillion. Capital gain distributions, a component of net capital gains, showed a large increase of 134.6%. Taxpayers reported capital gain distributions either on Schedule D with other sales of capital assets or alone on Form 1040. Partnership and S corporation net income (less loss), another large component of total income, also increased 37.9% from 2020. Unemployment compensation showed a decrease of 48.5% for 2021. Unemployment compensation was claimed on 15.8 million returns (a 47.1% decrease) for $208.9 billion in 2021. Another component of income that showed a decrease was taxable interest, down 18.7%.

Retirement income items all showed increases from 2020. Taxable Individual Retirement Account distributions increased 43.8%, taxable Social Security benefits increased 10.3% and taxable pensions and annuities 3.7%.

Statutory Adjustments

Statutory adjustments increased 2.9% to $141.2 billion for 2021 (Figure B). The three largest adjustments were all related to self-employment (deductible part of self-employment tax, self-employed health insurance, and payments to a self-employed retirement plan). These three items together increased 9.8% and accounted for 69.7% of total statutory adjustments. Taxpayers subtracted these adjustments from total income when computing AGI. For 2021, taxpayers filed 160.8 million tax returns with a reported AGI of $14.8 trillion, a significant 17.5-percent increase from the previous year.

Deductions

Total deductions, the sum of standard deductions (composed of the basic standard deduction, the additional standard deduction for the blind or the elderly, and the disaster loss standard deductions) and total itemized deductions, showed an increase of 2.0% to $3.2 trillion for TY 2021 (Figure C). Most tax returns (88.2%) claimed a standard deduction, and standard deductions accounted for 79.2% of total deductions. In 2020, the standard deduction was taken on 87.3% of returns and accounted for 80.4% of total deductions. The total amount of the standard deduction claimed for TY 2021 rose 0.4%, while the average standard deduction claimed increased from $17,383 for 2020 to $17,667 for 2021.

Taxpayers claimed itemized deductions on only 9.2% of all returns filed, representing 20.8% of the total deduction amount for the year. The average for total itemized deductions was $44,445 for 2021, up from the $39,105 average total claimed for 2020. The number of returns with itemized deductions decreased 4.5% to 14.8 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 2021 was charitable contributions, followed by interest paid and taxes paid. Charitable contributions increased 28.6% from 2020 to $263.3 billion despite the number of returns with these contributions declining by 4.1%. Of this total, $121.4 billion were comprised

Figure A. Individual Income Tax Returns: Total Income and Selected Sources of Income, Tax Years 2020 and 2021

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

Item	2020		2021		Percent change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income [1]	**160,981**	**12,739,653**	**158,096**	**14,936,968**	**-1.8**	**17.2**
Salaries and wages	130,099	8,416,496	126,082	9,022,353	-3.1	7.2
Taxable interest	48,346	127,376	48,990	103,535	1.3	-18.7
Ordinary dividends	31,087	327,877	32,247	386,961	3.7	18.0
Qualified dividends	29,013	260,244	30,525	295,906	5.2	13.7
Business or profession net income (less loss)	27,727	337,175	28,652	411,501	3.3	22.0
Business or profession net income	19,977	436,379	21,106	517,082	5.7	18.5
Business or profession net loss	7,750	99,203	7,547	105,580	-2.6	6.4
Net capital gain (less loss) [2]	25,084	1,117,710	28,571	2,032,553	13.9	81.8
Net capital gain	15,919	1,137,020	20,497	2,048,795	28.8	80.2
Net capital loss	9,165	19,311	8,074	16,242	-11.9	-15.9
Capital gain distributions [3]	14,863	66,544	16,967	156,121	14.2	134.6
Sales of property other than capital assets, net gain (less loss)	1,949	33,789	1,996	50,686	2.4	50.0
Sales of property other than capital assets, net gain	992	53,559	1,106	71,725	11.6	33.9
Sales of property other than capital assets, net loss	957	19,770	890	21,039	-7.0	6.4
Total rental and royalty net income (less loss) [4]	9,913	54,964	9,802	68,402	-1.1	24.4
Total rental and royalty net income	6,197	106,881	6,305	125,168	1.7	17.1
Total rental and royalty net loss	3,716	51,916	3,497	56,766	-5.9	9.3
Partnership and S corporation net income (less loss)	9,002	707,432	10,525	975,656	16.9	37.9
Partnership and S corporation net income	5,902	931,609	7,080	1,236,498	20.0	32.7
Partnership and S corporation net loss	3,100	224,177	3,444	260,841	11.1	16.4
Estate and trust net income (less loss)	651	31,483	674	43,489	3.6	38.1
Estate and trust net income	605	36,141	625	49,388	3.2	36.7
Estate and trust net loss	45	4,658	49	5,899	9.0	26.7
Farm net income (less loss)	1,738	-21,864	1,724	-26,142	-0.8	-19.6
Farm net income	471	12,887	449	13,337	-4.7	3.5
Farm net loss	1,267	34,751	1,275	39,479	0.6	13.6
Unemployment compensation	29,901	405,284	15,809	208,872	-47.1	-48.5
Taxable Social Security benefits	23,057	374,167	23,798	412,830	3.2	10.3
Taxable Individual Retirement Account distributions	13,101	284,005	15,584	408,382	19.0	43.8
Taxable pensions and annuities	30,412	827,598	29,357	858,038	-3.5	3.7
Net operating loss	1,323	224,130	1,156	185,261	-12.6	-17.3
Other net income (less loss) [5]	6,956	37,254	6,385	50,539	-8.2	35.7
Other net income	6,400	51,040	5,931	62,703	-7.3	22.9
Other net loss	556	13,786	454	12,163	-18.4	-11.8

[1] Sources of total income shown are not comprehensive and, therefore, do not add to total income.
[2] Includes capital gain distributions.
[3] Includes both Schedule D and Form 1040 capital gain distributions.
[4] Includes farm rental net income (less loss) and Real Estate Mortgage Investment Conduit (REMIC) residual holder taxable income or loss.
[5] For 2021, other net income (less loss) represents data reported on Form 1040 Schedule 1, line 8z.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

of noncash contributions, a 41.6% increase from 2020 levels. A taxpayer who didn't itemize deductions on Form 1040, Schedule A, may have qualified to take a deduction for charitable contributions on Form 1040. The maximum amount for the contributions was $300 for single, head of household, qualifying widow(er), or married filing separately ($600 for married filing jointly). This deduction, a nonitemized, charitable contribution, was taken on 48.0 million (33.8%) of individual returns that opted to take the standard deduction for a total of $17.9 billion (Figure B). Interest paid decreased 8.6% from the previous year to $163.3 billion. Mortgage interest accounted for 85.1% ($138.9 billion) of the total interest paid deduction. In years prior to 2018, the total taxes paid, which include state and local income and sales taxes, was the largest itemized deduction. However, tax law changes limited the deductions after 2018 to a combined, total deduction for state and local income and sales and property taxes of $10,000 ($5,000 for married filing separately). For 2021, after the limit, total taxes paid decreased 3.8% to $119.5 billion.

Taxable income was calculated by subtracting the standard and itemized deductions, nonitemized charitable contributions, and the qualified business income deduction from AGI. The qualified business income deduction could be valued up to 20% of qualified business income. This was reported by 25.9 million taxpayers (up 13.6% from 2020) taking $205.8 billion (up 23.9%) of deductions. Taxable income increased 19.9% to $11.8 trillion for 2021.

Figure B. Individual Income Tax Returns: Statutory Adjustments, Tax Years 2020 and 2021

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

Item	2020		2021		Percent change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total statutory adjustments	**36,918**	**137,167**	**32,836**	**141,161**	**11.1**	**2.9**
Payments to an Individual Retirement Account	2,465	13,575	2,416	13,683	2.0	0.8
Educator expenses deduction	3,437	904	3,115	826	9.4	8.6
Certain business expenses of reservists, performing artists, etc.	316	2,533	273	2,083	13.6	17.8
Moving expenses adjustment	81	208	94	269	16.4	29.2
Student loan interest deduction	10,104	7,753	4,942	4,289	51.1	44.7
Health savings account deduction	2,009	5,949	1,934	5,889	3.7	1.0
Deductible part of self-employment tax	20,353	33,293	21,622	38,596	6.2	15.9
Self-employed health insurance deduction	3,640	30,149	3,667	30,805	0.7	2.2
Payments to a self-employed retirement (Keogh) plan	947	26,091	999	28,919	5.4	10.8
Penalty on early withdrawal of savings	379	209	307	124	19.2	40.6
Alimony paid	420	10,697	378	9,744	10.1	8.9
Other adjustments [1]	n.a.	2,630	n.a.	4,503	[2]	71.2
Charitable contributions if took the standard deduction	**41,390**	**10,698**	**47,980**	**17,928**	**15.9**	**67.6**
Adjusted gross income (less deficit)	**164,359**	**12,591,789**	**160,824**	**14,795,614**	**2.2**	**17.5**

n.a.—Not available.
[1] Includes domestic production activities deduction, foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments.
[2] Percent not computed.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Figure C. Individual Income Tax Returns: Selected Itemized Deductions, Standard Deduction, Exemptions and Taxable Income, Tax Years 2020 and 2021

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

Item	2020		2021		Percent change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions [1]	**159,086**	**3,102,875**	**156,716**	**3,166,219**	**-1.5**	**2.0**
Total standard deduction [2]	**143,551**	**2,495,360**	**141,873**	**2,506,539**	**-1.2**	**0.4**
Basic standard deduction	143,551	2,445,087	141,873	2,452,790	-1.2	0.3
Additional standard deduction	25,304	49,592	26,009	52,824	2.8	6.5
Total itemized deductions	**15,535**	**607,515**	**14,843**	**659,681**	**-4.5**	**8.6**
Medical and dental expenses after AGI limitation	3,942	77,248	3,693	75,886	-6.3	-1.8
Taxes paid [3]	15,401	124,226	14,688	119,542	-4.6	-3.8
State and local income taxes	11,257	207,853	10,770	250,997	-4.3	20.8
State and local general sales taxes	3,733	8,064	3,541	7,643	-5.1	-5.2
Interest paid [4]	12,531	178,555	11,754	163,274	-6.2	-8.6
Home mortgage interest	12,290	157,788	11,510	138,865	-6.3	-12.0
Charitable contributions	12,637	204,663	12,118	263,251	-4.1	28.6
Other than cash contributions	7,047	85,720	6,519	121,375	-7.5	41.6
Gambling losses and other unlimited miscellaneous deductions	702	21,178	934	36,913	33.0	74.3
Qualified business income deduction	**22,827**	**166,114**	**25,925**	**205,780**	**13.6**	**23.9**
Taxable income	**127,425**	**9,812,731**	**128,520**	**11,767,185**	**0.9**	**19.9**

[1] Returns with no adjusted gross income or a return filed as married filing separately and the spouse itemizing did not need to claim either a standard deduction or itemized deduction. 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] The total standard deduction includes the disaster loss deduction.
[3] Includes real estate taxes, personal property taxes, and other taxes not shown separately. The deduction of state and local income, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 if married filing separately).
[4] Includes investment interest, deductible mortgage "points," and mortgage insurance premiums not shown separately.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

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, for the refundable credits, the figure shows the amounts of credit that offset income taxes owed, the amount used to offset other taxes, and the amounts of refundable tax credits that are refundable.

Figure D. Individual Income Tax Returns: Total Tax Credits and Income Tax Before and After Credits, Tax Years 2020 and 2021

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

Item	2020		2021		Percent change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax before credits	**126,759**	**1,827,637**	**127,875**	**2,290,479**	**0.9**	**25.3**
Total tax credits [1]	**69,357**	**150,785**	**67,228**	**150,057**	**3.1**	**0.5**
Nonrefundable child care credit	5,050	2,827	602	1,078	88.1	61.9
Foreign tax credit	9,201	21,625	10,827	29,483	17.7	36.3
General business credit	433	4,932	523	7,067	20.7	43.3
Prior-year minimum tax credit	148	1,363	124	1,493	16.2	9.6
Nonrefundable education credits	7,419	7,881	8,123	8,280	9.5	5.1
Retirement savings contribution credit	9,401	1,750	9,199	1,759	2.1	0.5
Nonrefundable child and other dependent tax credit [2]	39,330	84,415	11,779	8,725	70.1	89.7
Residential energy credits	2,291	3,901	2,607	5,333	13.8	36.7
Total refundable credits used to offset income tax before credits [3]	22,174	21,194	43,830	85,033	97.7	301.2
Earned income credit, used to offset income tax before credits	2,746	684	15,303	9,374	457.3	1,270.3
Refundable child tax credit or additional child tax credit, used to offset income tax before credits	n.a.	n.a.	23,390	57,613	[5]	[5]
American opportunity credit, used to offset income tax before credits	3,247	2,508	3,173	2,379	2.3	5.1
Recovery rebate credit, used to offset income tax before credits	15,971	17,062	5,071	7,093	68.3	58.4
Refundable child and dependent care credit, used to offset income tax before credits	n.a.	n.a.	3,463	5,988	[5]	[5]
Income tax after credits	**102,944**	**1,675,332**	**104,550**	**2,136,651**	**1.6**	**27.5**
Total refundable credits [3] [4]	**59,346**	**148,170**	**66,052**	**233,400**	**11.3**	**57.5**
Earned income credit, total	26,026	59,240	32,216	65,684	23.8	10.9
Refundable child tax credit or additional child tax credit, total	19,119	33,665	37,772	115,869	97.6	244.2
Recovery rebate credit, total	31,096	45,428	12,188	20,863	60.8	54.1
American opportunity credit, total	6,481	5,654	6,027	5,170	7.0	8.6
Net premium tax credit, total	2,223	2,149	4,343	3,625	95.3	68.7
Qualified sick and family leave credit taken before April 1, 2021, total	999	1,911	1,185	4,735	18.6	147.8
Refundable child and dependent care credit, total	n.a.	n.a.	5,633	11,981	[5]	[5]
Qualified sick and family leave credit taken after March 31, 2021, total	n.a.	n.a.	1,199	5,435	[5]	[5]
Total refundable credits used to offset all other taxes [3]	9,057	10,850	9,961	13,068	10.0	20.4
Earned income credit, used to offset all other taxes	6,356	6,816	7,205	7,802	13.4	14.5
Refundable child tax credit or additional child tax credit, used to offset all other taxes	1,513	1,926	2,032	2,799	[5]	[5]
American opportunity credit, used to offset all other taxes	360	199	331	172	8.0	13.5
Recovery rebate credit, used to offset all other taxes	1,619	1,121	586	533	63.8	52.5
Refundable child and dependent care credit, used to offset all other taxes	n.a.	n.a.	202	219	[5]	[5]
Total refundable credits, refundable portion [3]	41,013	116,125	38,362	135,300	6.5	16.5
Earned income credit, refundable portion	22,653	51,739	25,322	48,508	11.8	6.2
Refundable child tax credit or additional child tax credit, used to offset all other taxes	18,256	31,737	18,542	55,457	[5]	[5]
American opportunity credit, refundable portion	3,577	2,947	3,208	2,619	10.3	11.1
Recovery rebate credit, refundable portion	18,740	27,245	8,313	13,237	55.6	51.4
Refundable child and dependent care credit, used to offset all other taxes	n.a.	n.a.	2,644	5,774	[5]	[5]

n.a.—Not available.
[1] Includes credits not shown separately.
[2] Excludes the refundable additional child tax credit, which totaled $33.7 billion for 2020 and $37.8 billion for 2021.
[3] For 2020 Includes net premium tax credit, regulated investment company credit, health coverage tax credit, prior-year returns claiming the refundable prior-year minimum tax credit, and qualified sick and family leave credit taken before April 1, 2021. For 2021 also includes qualified sick and family leave credit taken after March 31, 2021
[4] Includes the amount used to offset income tax before credits as well as the amount used to offset all other taxes and the refundable portion.
[5] Percent not computed.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Total tax credits (used to offset income tax before credits) decreased 0.5% to $150.1 billion for 2021. 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), net premium tax credit, qualified sick and family leave credits,

recovery rebate credit, and refundable child and dependent care credit as well as any amount of these credits used to offset any other taxes.

Of the nonrefundable credits, the foreign tax credit was the largest credit claimed and showed an increase of 17.7% to $29.5 billion, accounting for 19.6% of the total tax credits used to offset income tax reported for 2021. In previous years, the child tax credit has represented the largest credit claimed, however, as part of the American Rescue Plan Act of 2021 the child tax credit was enhanced and made refundable.

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, offsets income tax before credits. The second portion offsets all other taxes besides income tax, such as the self-employment tax. The Internal Revenue Service (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 $233.4 billion in refundable tax credits, a 57.5% increase from 2020. Of this, $85.0 billion were applied against income taxes and $13.1 billion were applied against all other taxes. The remaining $135.3 billion in refundable credits was refunded to taxpayers. Law changes in the child tax credit and child care credit, led to the significant increase in refundable credits. The American Rescue Plan Act of 2021 enhanced the child tax credit for 2021. The child tax credit was extended to qualifying children under age 18. Depending on modified adjusted gross income, a taxpayer received an enhanced credit amount of up to $3,600 for a qualifying child under age 6 and up to $3,000 for a qualifying child over age 5 and under age 18. The combined child tax credit or additional child tax credit including reconciliation for excess advance child tax payments was taken on 37.8 million returns for a total of $115.9 billion in 2021. Like in 2020, a refundable recovery rebate credit for 2021 was available if a taxpayer didn't receive the full amount of the recovery rebate credit as a third round Economic Impact Payments (EIP). They were able to claim the recovery rebate credit on their 2021 Form 1040 or Form 1040-SR. The total recovery rebate was taken on 12.2 million returns for 2021 and totaled $20.9 billion. Also, for one year, the child care credit increased and most were made refundable. This led to $12.0 billion taken in refundable child care credits. The total earned income credit also rose significantly from 2020 by 10.9% to $65.7 billion, 73.8% of which was refundable.

The portion of refundable credits applied against income taxes accounted for 36.4% of total refundable credits. The portion used to offset all other taxes accounted for 5.6% of the total, while the last portion, the refundable portion, was the largest piece at 58.0%.

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, regulated investment company credit, child tax credit, and childcare credit) plus the net investment income tax and tax on accumulation distribution of trusts from Form 4970 and 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. This was accounted for by subtracting the portion of refundable credits that offset all other taxes and the refundable portion of credits from total income tax. Total income tax minus refundable credits increased 29.3% to $2.0 trillion for 2021 (Figure E).

Figure E. Individual Income Tax Returns: Total Income Tax, Tax Years 2020 and 2021

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

Item	2020		2021		Percent change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax	**102,960**	**1,710,686**	**104,574**	**2,196,348**	**1.6**	**28.4**
Total income tax minus refundable credits [1]	**146,690**	**1,583,711**	**145,338**	**2,047,980**	**-0.9**	**29.3**
Alternative minimum tax	157	2,937	244	5,599	55.6	90.6
Net investment income tax	5,692	35,358	7,211	59,698	26.7	68.8
All other taxes	30,336	85,737	33,571	104,554	10.7	21.9
Self-employment tax	20,353	66,575	21,622	77,180	6.2	15.9
Penalty tax on qualified retirement plans	3,874	3,642	4,484	5,200	15.8	42.8
Additional Medicare tax	5,170	11,363	6,029	14,591	16.6	28.4
Total tax liability	107,545	1,785,177	108,227	2,287,568	0.6	28.1

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Despite the increase in the alternative minimum tax (AMT) exemption amount and other tax law changes, the AMT increased by 90.6% to $5.6 billion. The number of returns with AMT liability rose also, increasing 55.6%, from 157 thousand for 2020 to 244 thousand for 2021. However, this was still far below 2017 levels of 5.1 million tax returns paying $36.4 billion in AMT. Correlated with the large increase in net capital gains cited above, the net investment income tax showed an increase for 2021. The amount of this tax rose by 68.8% to $59.7 billion, while the number of returns on which it was applied increased 26.7%.

The average tax rate (total income tax minus refundable credits divided by AGI for all returns) was 13.8% for 2021 (Figure F), an increase from 12.6% in 2020. All income groups had lower average tax rates for 2021 as opposed to 2020 if AGI was under $50,000 or over $500,000. The largest decrease in average tax rates between 2020 and 2021, for those income groups with a positive tax rate, was in the $5,000,000-under-$10,000,000 income group, a decline of 0.7 percentage points.

In 2021, average tax rates calculated incorporating refundable credits were like average tax rates without incorporating refundable credits for taxpayers with an AGI of $50,000 or more. However, the rates calculated these two ways differed for taxpayers with an AGI under $50,000. The greatest disparities in rates were in the $1-under-$10,000 AGI class (a 25.7-percentage-point difference) and $10,000-under-$20,000 AGI class (a 15.3-percentage-point difference).

Average tax rates peaked at 27.5% for returns in the AGI class $2 million under $5 million. For the classes above this level, the average tax rate declined to 27.3% and 25.1% for taxpayers with AGI between $5 million and $10 million and AGI of $10 million or more, respectively. The main reason for this decline was that individuals in these classes tended to report a larger percentage of their AGI as long-term capital gains (more than short-term losses) and qualified dividends, compared to individuals in the lower AGI classes. This income was taxed at a maximum rate of 20% (23.8% including the net investment tax) as opposed to up to a 37.0% rate for ordinary income (40.8% including the net investment tax). For example, while individuals reporting AGI of $1.5 million under $2 million averaged 25.6% of their income as capital gains and dividends facing lower rates, this share increased in each succeeding class, reaching 58.6% for those individuals reporting AGI of $10 million or more. More historical data on average tax rates are available in Section 3, 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, the implementation of certain provisions of the Affordable Care Act (ACA) (Public Law 111-148), took effect in 2014. The ACA contained comprehensive health insurance reforms and included tax provisions that affected individuals. It also established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace. The PTC provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. The PTC was claimed at the time the taxpayer filed his or her return. The advance premium tax credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part of or all the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to claim on his or her tax return. Differences between the APTC that was paid during the year and final value of the PTC are reconciled on Form 8962, Premium Tax Credit, filed with the taxpayer's return. If the APTC was more than the PTC, the taxpayer had to repay this excess, subject to a limit. If the PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or increase the taxpayer's refund.

The total PTC from Form 8962 was taken on 7.4 million returns for 2021 (an increase of 78.6% from 2020), for a total of $52.3 billion (up 62.7%) (Figure G). Also, for 2021, some 7.8 million returns (up 78.6%) reported an APTC on Form 8962, totaling $54.0 billion (up 64.7%). When the PTC and APTC were reconciled, 4.3 million returns (a 95.3% increase) received a net PTC totaling $3.6 billion (up 68.7%), and 2.6 million returns (up 50.6%) had to repay excess APTCs of $3.9 billion (up 125.9%). These large decreases in the number of returns filing Form 8962 as well as for the excess APTC repayment were due to a law change. The American Rescue Plan Act of 2021, passed on March 11, 2021, expanded the PTC by eliminating the limitation that a taxpayer's household income may not exceed 400% of the Federal Poverty Line and generally increased the credit amounts. In addition, in 2021, if a taxpayer received unemployment compensation, they were generally eligible to claim the PTC if they met the other requirements. Further, this law suspended the repayment of excess APTC amounts for 2020. When filling out Form 8962, Premium Tax Credit, taxpayers who owed this repayment were instructed to delete the form. Taxpayers who had already filed their returns had this amount reimbursed but are included in the statistics shown in Figure G.

For more 2021 changes in law and Internal Revenue Service administrative changes, see Section 1 of this publication. Section 3 of this publication has more information on income tax rates and the AMT. All the statistics are based on a sample of individual income tax returns (Form 1040 and Form 1040-SR, including electronically filed returns) filed during Calendar Year 2022. Definitions for all items appearing in the tables are in Section 6, and more information on the data sources and limitations can be found in Section 7.

Figure F. Individual Income Tax Returns: 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 2020 and 2021

[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)
Tax Year 2021:								
Number of returns	160,824	4,099	17,432	19,843	17,651	28,905	37,312	24,044
Adjusted gross income (less deficit)	14,795,614	-171,836	87,639	296,748	440,856	1,134,542	2,664,095	3,297,058
Percent of AGI subject to reduced rate [1]	13.0	9.5	-10.0	-2.2	-0.9	-0.3	0.7	2.8
Total income tax	2,196,348	187	151	1,459	10,885	50,437	198,823	365,197
Refundable credits to offset all other taxes	13,068	184	1,582	4,092	2,518	2,845	1,607	230
Refundable credits refundable portion	135,300	7,425	20,875	41,327	31,442	26,716	6,846	651
Total income tax minus refundable credits [2][3]	2,047,980	-7,422	-22,306	-43,960	-23,075	20,875	190,370	364,316
Average tax rate:								
Total income tax as a percentage of AGI	14.8	-0.1	0.2	0.5	2.5	4.4	7.5	11.1
Total income tax minus refundable credits as a percentage of AGI	13.8	4.3	-25.5	-14.8	-5.2	1.8	7.1	11.0
Tax Year 2020:								
Number of returns	164,359	5,260	20,464	20,604	19,242	29,930	36,983	22,415
Adjusted gross income (less deficit)	12,591,789	-274,825	100,232	307,093	480,133	1,173,046	2,635,417	3,060,066
Percent of AGI subject to reduced rate [1]	7.8	8.8	-10.8	-2.6	-1.0	-0.5	0.1	1.6
Total income tax	1,710,686	144	169	2,256	10,915	50,346	192,163	334,648
Refundable credits to offset all other taxes	10,850	156	1,134	3,530	2,374	2,368	1,146	139
Refundable credits refundable portion	116,125	5,668	16,860	32,020	30,359	25,307	5,434	401
Total income tax minus refundable credits [2][3]	1,583,711	-5,680	-17,824	-33,293	-21,818	22,672	185,583	334,108
Average tax rate:								
Total income tax as a percentage of AGI	13.6	[5]	0.2	0.7	2.3	4.3	7.3	10.9
Total income tax minus refundable credits as a percentage of AGI	12.6	[5]	-17.8	-10.8	-4.5	1.9	7.0	10.9

Tax year, item	Size of adjusted gross income—continued						
	$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)
Tax Year 2021:							
Number of returns	9,046	1,617	377	156	234	63	45
Adjusted gross income (less deficit)	2,619,188	1,092,599	454,553	268,278	698,923	435,243	1,477,728
Percent of AGI subject to reduced rate [1]	8.6	17.2	22.0	25.6	31.9	40.8	58.6
Total income tax	443,362	252,558	119,130	72,721	192,545	118,712	370,181
Refundable credits to offset all other taxes	10	[6]	--	[6]	--	--	--
Refundable credits refundable portion	17	[6]	--	--	--	--	--
Total income tax minus refundable credits [2][3]	443,336	252,558	119,130	72,721	192,545	118,712	370,181
Average tax rate:							
Total income tax as a percentage of AGI	16.9	23.1	26.2	27.1	27.5	27.3	25.1
Total income tax minus refundable credits as a percentage of AGI	16.9	23.1	26.2	27.1	27.5	27.3	25.1
Tax Year 2020:							
Number of returns	7,615	1,238	273	109	158	41	27
Adjusted gross income (less deficit)	2,187,229	833,075	328,833	187,714	471,210	278,473	824,093
Percent of AGI subject to reduced rate [1]	5.9	12.3	18.0	20.6	25.7	34.2	53.0
Total income tax	366,794	194,889	86,814	51,677	131,819	77,855	210,198
Refundable credits to offset all other taxes	4	[6]	--	--	--	--	--
Refundable credits refundable portion	18	59	--	--	--	--	--
Total income tax minus refundable credits [2][3]	366,771	194,889	86,814	51,677	131,819	77,855	210,138
Average tax rate:							
Total income tax as a percentage of AGI	16.8	23.4	26.4	27.5	28.0	28.0	25.5
Total income tax minus refundable credits as a percentage of AGI	16.8	23.4	26.4	27.5	28.0	28.0	25.5

[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.
NOTES: Detail may not add to totals because of rounding.
An individual taxpayer may be in one AGI group in one year and in a different AGI group in the following year. The figure does not keep the group of taxpayers in an AGI group fixed and follow this fixed group across time. Consequently, differences between TY 2020 and TY 2021 in Figure F should only be interpreted as comparing the value of the variable for the taxpayers in the AGI group in TY 2021 to the value of the variable for a different group of taxpayers who happen to have had AGI in that range in TY 2020.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Figure G. Individual Income Tax Returns: Affordable Care Act Items, Tax Years 2020 and 2021

[Money amounts are in thousands of dollars]

Item	2020		2021		Percent change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total premium tax credit	4,152,618	32,175,312	7,417,680	52,347,181	78.6	62.7
Advance payment of premium tax credit	4,364,853	32,797,208	7,796,800	54,006,202	78.6	64.7
Net premium tax credit	2,223,362	2,149,299	4,343,215	3,625,006	95.3	68.7
Excess advance premium tax credit repayment	1,748,217	1,709,599	2,632,104	3,862,542	50.6	125.9

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Section 3

Individual Income Tax Rates, 2021

This section discusses the individual income tax rates and the computation of "total income tax" for Tax Year (TY) 2021. 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, the average tax rate was "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 statutory tax rate imposed on the last (or next) dollar of income received by a taxpayer. (See Income and Tax Concepts in this section for a more detailed explanation.) A more detailed description of the measurement of average and marginal tax rates and a discussion of the statistics based on these rates for 2021 are found below.

Figure A presents statistics for 1986–2021 on income (based on each year's definition of AGI) and taxes reported. These tax years can be partitioned into 10 distinct periods:

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

2) *TY 1987*—This was the first year under the *Tax Reform Act of 1986* (TRA86). For 1987, a one-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%.

3) *TYs 1988–1990*—During this period, there was effectively a three-rate tax bracket structure.[1] The phase in of the provisions of TRA86 continued with a maximum tax rate of 33%.

4) *TYs 1991–1992*—These years brought a three-rate tax bracket structure (with a maximum tax rate of 31%), a limitation on some itemized deductions, and a phaseout of personal exemptions for some upper-income taxpayers.

5) *TYs 1993–1996*—This period had a five-rate tax bracket structure (with a maximum statutory tax rate of 39.6%), a limitation on some itemized deductions, and a phaseout of personal exemptions for some upper income taxpayers.

6) *TYs 1997–2000*—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%). For a more detailed description of the capital gain rates, see Income and Tax Concepts below.

7) *TYs 2001–2008*—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 10% tax rate bracket, as well as reductions in tax rates for brackets higher than 15% of one-half percentage point for 2001 and one percentage point for 2002. It also included increases in the child tax credit and an increase in Alternative Minimum Tax (AMT) exemptions. Under JGTRRA, TY 2003 saw additional rate reductions (accelerations of EGTRRA's phased in reductions) in ordinary marginal tax rates higher than the 15% rate, as well as expansions to income thresholds in the rates from

[1] For TYs 1988-1990, the tax rate schedules provided only two basic rates: 15% and 28%. However, taxable income over certain levels was subject to a 33% tax rate to phase out the benefit of the 15% tax bracket (as compared to the 28% 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%..

Figure A. Total Number of Individual Income Tax Returns, and Selected Income and Tax Items for Taxable Returns, Tax Years 1986–2021

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

Tax year	Total number of returns	Taxable returns								
		Number of returns	As a percent 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)	Total income tax	Adjusted gross income (less deficit)	Total income tax
	(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
2016	150,272,157	100,052,490	66.6	10,226	1,446	14.1	102,206	14,453	42,584	6,022
2017	152,903,231	103,747,043	67.9	10,395	1,605	15.4	100,197	15,473	40,877	6,312
2018	153,774,296	100,424,240	65.3	10,850	1,539	14.2	108,042	15,322	43,026	6,102
2019	157,796,807	104,005,800	65.9	11,210	1,581	14.1	107,783	15,204	42,159	5,947
2020	164,358,792	102,960,476	62.6	12,592	1,711	13.6	122,297	16,615	47,254	6,420
2021	160,824,340	104,573,768	65.0	13,880	2,196	15.8	132,729	21,003	48,983	7,751

[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 2021, the CPI-U = 270.970.
[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, November 2023.

15% and below. The rate for most long-term capital gains was reduced from 20% to 15%; further, qualified dividends were taxed at this same 15% rate. Beginning in 2004, the *Working Families Tax Relief Act* increased the additional child tax credit refundable rate from 10% to 15%. Under EGTRRA, beginning in 2006, the complete phaseout of personal exemptions and the limitation on some itemized deductions for upper-income taxpayers were modified to limit the maximum phaseout to two-thirds of the exemption amount and the itemized deduction limitation amount. For 2008, the limit was changed to one-third.

8) *TYs 2009–2012*—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 phaseout 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 of 2010* (TRJCA) 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) *TYs 2013–2017*—Beginning in 2013, a new tax law reinstituted the top tax bracket of 39.6%. The 15% maximum tax rate on net capital gain and qualified dividends increased to 20% 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% on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified AGI 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.

10) *TYs 2018–2021*—Beginning in 2018, a new tax law, Public Law 115-97, commonly referred to as the *Tax Cuts and Jobs Act* (TCJA), reduced most tax rates. The tax rates for ordinary (non-capital gain tax) income in 2018 through 2021 were 10%, 12%, 22%, 24%, 32%, 35%, and 37%. In 2017, the tax rates were 10%, 15%, 25%, 28%, 33%, 35%, and 39.6%. TCJA also increased the basic standard deduction for taxpayers who did not itemize deductions. The amount of increase depended on the taxpayer's filing status, whether the taxpayer was age 65 or older, or whether the taxpayer was a dependent of another person. For 2021, the basic standard deduction increased to $25,100 for joint filers up from $24,800 for 2020, up from $24,400 for 2019 and up from $24,000 for 2018. For single filers and married filers filing separately, the deduction amount increased to $12,550 up from $12,400 in 2020, up from $12,200 in 2019 and up from $12,000 for 2018. For heads of households, the deduction was $18,800 up from $18,650 in 2020, up from $18,350 in 2019 and up from $18,000 for 2018. For 2018-2021, the deduction for all personal taxpayer and dependent exemptions was suspended. Also, the child tax credit was doubled to $2,000 ($1,400 for the refundable portion) and a new credit for other dependents of $500 was introduced in 2018. The AGI levels where these were phased out increased to $200,000 ($400,000 if married filing jointly). In 2017, these were set at $75,000 ($110,000 for married filing jointly and $55,000 for married filing separately). For 2018-2021, a taxpayer's overall itemized deductions were no longer limited because AGI was over a certain limit. There were multiple other law changes for itemized deductions in 2018 that continued in 2021, particularly limiting the deduction for state and local taxes to $10,000 ($5,000 for married filing separately). TCJA increased the AMT exemption amount, which is subtracted from the Alternative Maximum Taxable Income (AMTI) prior to the application of the AMT tax rates. In conjunction with this, the income levels at which the AMT exemption began to phase out increased. Also, for 2021, the 26% tax rate applied to the first $199,900 ($99,950 if married filing separately) of AMTI. Previously it applied to the first $197,900 ($98,950) of such income. TCJA also created a qualified business income deduction for 2018-2021.

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).[2,3] Income and Tax Concepts (below) provide an example showing how different portions of taxable income are taxed at different rates and explain 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 AMT 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 "12%" (ordinary income) marginal tax rate bracket made up the largest share of returns for 2021 (33.1%).

[2] 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

[3] 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 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 Individual Income Tax Returns: Tax Generated at All Rates on Returns with the Indicated Marginal Tax Rate, Tax Years 2020 and 2021

[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
	(1)	(2)	(3)	(4)	(5)	(6)
	2021					
All tax rates	**160,824,340**	**100.0**	**11,759,844,060**	**100.0**	**2,280,639,533**	**100.0**
0%	32,304,387	20.1	0	0.0	0	0.0
0% (capital gains)	909,467	0.6	10,118,839	0.1	0	0.0
10%	24,943,136	15.5	173,078,749	1.5	16,103,248	0.7
10% (Form 8814) [3]	7,301	[4]	2,434	[4]	49	[4]
12%	53,179,319	33.1	1,798,942,167	15.3	198,037,275	8.7
15% (capital gains) [5]	2,183,913	1.4	241,665,636	2.1	25,706,990	1.1
20% (capital gains) [5]	108,142	0.1	392,171,202	3.3	74,955,064	3.3
22%	31,423,411	19.5	2,914,330,848	24.8	429,701,885	18.8
24%	10,818,376	6.7	2,053,799,741	17.5	380,038,541	16.7
25% (capital gains)	46,550	[4]	59,192,243	0.5	11,910,667	0.5
28% (capital gains)	2,824	[4]	8,789,416	0.1	1,922,723	0.1
32%	1,557,967	1.0	521,254,618	4.4	109,955,311	4.8
35%	1,816,682	1.1	864,797,216	7.4	211,899,644	9.3
37%	1,189,107	0.7	2,715,657,535	23.1	819,178,240	35.9
Form 8615	333,757	0.2	6,043,416	0.1	1,229,897	0.1
	2020					
All tax rates	**164,358,792**	**100.0**	**9,813,273,142**	**100.0**	**1,822,851,263**	**100.0**
0%	36,945,504	22.5	0	0.0	0	0.0
0% (capital gains)	899,142	0.5	9,553,110	0.1	0	0.0
10%	26,205,803	15.9	182,100,394	1.9	17,006,867	0.9
10% (Form 8814) [3]	1,671	[4]	2,476	[4]	182	[4]
12%	54,921,617	33.4	1,837,325,705	18.7	202,592,069	11.1
15% (capital gains) [5]	1,664,289	1.0	177,299,611	1.8	18,612,754	1.0
20% (capital gains) [5]	70,908	[4]	222,875,073	2.3	42,318,998	2.3
22%	29,918,241	18.2	2,689,922,195	27.4	394,862,991	21.7
24%	9,616,075	5.9	1,747,431,787	17.8	324,022,017	17.8
25% (capital gains)	26,975	[4]	28,542,044	0.3	5,763,151	0.3
28% (capital gains)	1,079	[4]	4,087,145	[4]	932,942	0.1
32%	1,294,338	0.8	411,050,253	4.2	87,227,887	4.8
35%	1,482,228	0.9	671,271,491	6.8	165,964,995	9.1
37%	922,362	0.6	1,826,321,830	18.6	562,459,695	30.9
Form 8615 [6]	388,560	0.2	5,490,028	0.1	1,086,715	0.1

[1] For an explanation of marginal tax rate, see Income and Tax Concepts, further below in text.
[2] More information about modified taxable income is provided further below in text 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%.
[5] The 15% and 20% 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, November 2023.

These returns reported 15.3% of modified taxable income for 2021 and generated 8.7% of income tax (before credits and excluding the AMT). Conversely, taxpayers' highest "37%" (ordinary income) marginal rate accounted for only 0.7% of returns but reported 23.1% of the modified taxable income and 35.9% of the tax generated (the largest of any tax bracket). The "0%" (ordinary income) marginal rate bracket had the second largest share of returns at 20.1%. These returns had no modified taxable income and consequently generated zero tax dollars. With a 19.5% share of returns, the "22%" (ordinary income) marginal rate bracket reported the largest percentage (24.8%) of total modified taxable income and second highest percentage of income tax generated (18.8%). The "10%" (ordinary income) marginal rate bracket reported the fourth largest share of returns at 15.5%. However, such returns accounted for only 1.5% of modified income and 0.7% of income tax generated. Returns in the "24%" (ordinary income) marginal rate bracket represented only 6.7% of the total share of returns and accounted for 17.5% of the modified taxable income and 16.7% of generated income tax. Returns in the "32%" (ordinary income) marginal rate bracket represented only 1.0% of returns, but accounted for 4.4% of the modified taxable income and 4.8% of the tax generated. Returns in the "35%" (ordinary income) marginal rate bracket represented the third smallest share of ordinary tax rate returns at 1.1% and accounted for 7.4% of the modified taxable income and 9.3% of the tax generated. Returns in the

capital gain and dividends 0%, 15%, 20%, 25%, and 28% tax brackets represented 2.0% of returns and reported a total of 6.1% of modified taxable income and 5.0% 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 AMT, nor does it exclude allowable tax credits. Figure C illustrates the derivation of the aggregate tax generated for 2020- 2021 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," that also includes distributed tax on trust accumulations and the net investment income tax.

In 2021, the tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income was $2.28 trillion, a 25.1% increase from 2020 (Figure B 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, an excess advance premium tax credit repayment, and/or special taxes

Figure C. Derivation of Total Individual Income Tax as Shown in Statistics of Income Data, Tax Years 2020 and 2021

[Money amounts are in billions of dollars]

Item	2020	2021	Percent change
	(1)	(2)	(3)
Adjusted gross income (less deficit)	**12,591.8**	**14,795.6**	**17.5**
LESS:			
Total deductions	3,102.9	3,166.2	**2.0**
Qualified business income deduction	166.1	205.8	23.9
EQUALS:			
Taxable income	**9,812.7**	**11,767.2**	**19.9**
Tax generated from tax rate schedules or tax table	**1,629.2**	**1,930.6**	**18.5**
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	2.9	5.6	90.6
Excess advance premium tax credit repayment	1.7	3.9	125.9
EQUALS:			
Income tax before credits	**1,827.6**	**2,290.5**	**25.3**
LESS: Tax credits, total [3]	150.8	150.1	-0.5
Nonrefundable child-care credit	2.8	1.1	-61.9
Nonrefundable child and other dependent tax credit [3]	84.4	8.7	-89.7
Nonrefundable education credit	7.9	8.3	5.1
Foreign tax credit	21.6	29.5	36.3
General business credit	4.9	7.1	43.3
Earned income credit (limited to the amount needed to reduce total income tax to zero)	0.7	9.4	1,270.3
Credit for prior-year minimum tax	1.4	1.5	9.6
Retirement savings contribution credit	1.7	1.8	0.5
Other credits [4]	25.3	82.8	227.1
EQUALS:			
Income tax after credits [5]	**1,675.3**	**2,136.7**	**27.5**
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	35.4	59.7	68.8
EQUALS:			
Total income tax	**1,710.7**	**2,196.3**	**28.4**
LESS: Refundable credits [6]	148.2	233.4	57.5
Total income tax minus refundable credits [5]	**1,583.7**	**2,048.0**	**29.3**

[1] Less than $0.05 billion.
[2] Percentage not computed.
[3] Does not include the additional child tax credit. For 2021, it was $37.8 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] Does not include excess advance premium tax credit repayment amount.
[6] 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, November 2023.

on lump sum distributions from qualified retirement plans (when a 10-year averaging method was used) (see Alternative Minimum Tax, below, for explanation).[4]

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 actual amount of tax before credits computed after reflecting regular tax rates and any special tax computations that the taxpayer is either permitted or required to make. For example, 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 using the brackets and taxing unearned income at their parents' rates.[5] The capital gain computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2021, some 100.0 million returns had their tax before credits computed using only regular income tax rates; this was a decrease of 1.5% from the 101.6 million for 2020 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 2021, the tax liability for 28.2 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers filing these tax returns paid $298.8 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 $10,612.

As shown in the middle portion of Table 3.1, for 2021, there were 333.8 thousand 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 $2,200. Form 8615 was used to compute the dependents' tax using their parents' rates. 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 increased taxes by $74.0 million for 2021 due to a tax reduction of $384.7 million from use of dividend and capital gains, and a tax increase of $458.6 million from the Form 8615 tax computation (Table 3.1A).

Alternative Minimum Tax

The *Revenue Act of 1978* established the 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 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.)

Tax law changes increased the AMT exemption amount, which is subtracted from AMTI prior to the application of the AMT tax rates. The maximum AMT exemption amount increased from $113,400 in 2020 to $114,600 in 2021 for a married couple filing a joint return, from $72,900 to $73,600 for single filers and heads of household, and from $56,700 to $57,300 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to $523,600 from $518,400 ($1,047,200 from $1,036,800 if married filing jointly or a qualifying widow(er)). Also, for 2021, the 26% tax rate applied to the first $199,900 ($99,950 if married filing separately) of alternative minimum taxable income. Previously it applied to the first $197,900 ($98,950 if married filing separately) of such income. AMTI is defined as the taxpayer's taxable income, determined after certain adjustments, and increased by the amount of the items of tax preference. Tax law changes to itemized deductions (including the limitation of state and local income, sales, and property taxes) and the standard deduction, and the introduction of the qualified business income deduction, all had effects on the taxpayer's taxable income.

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 2021, AMT liability increased 90.6% to $5.6 billion from $2.9 billion in 2020. The number of returns subject to paying the AMT increased from almost 157,000 in 2020 to almost 244,000 returns in 2021 (up 55.6%).[6] AMTI for all returns filing a Form 6251 increased 47.2% to $2.7 trillion for 2021.

[4] 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.

[5] Dependents with income over $1,100 other than earned income could file their own returns, but were required to calculate their tax on other than earned income in excess of $1,100 as if it were their parent's or guardian's marginal income. Previously, for 2018 and 2019, they calculated this tax using the brackets and tax rates that were applied to estates and trusts (though a change in the law allowed the dependent to choose between these rates and being taxed at the parent's rate for 2019 and retroactively for 2018). Form 8615 was used to compute the higher tax. For dependents with only modest amounts of investment income (less than $11,000), 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.

[6] 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.

Figure D. Individual Income Tax 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 2020 and 2021

[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
	(1)	(2)	(3)	(4)	(5)	(6)
	Tax Year 2021					
All returns	**5,740,105**	**108,129,372**	**5,731,235**	**2,706,045,727**	**243,550**	**5,598,598**
Under $1 [2]	141,056	2,934,089	126,908	-10,992,338	3,867	173,716
$1 under $10,000	299,030	3,868,730	299,012	1,267,741	17	1,479
$10,000 under $20,000	269,718	4,241,955	272,741	3,404,777	13	357
$20,000 under $30,000	247,251	4,756,169	248,511	6,167,958	1,184	97,764
$30,000 under $40,000	248,368	4,312,424	247,368	7,898,146	100	872
$40,000 under $50,000	255,299	4,240,802	255,300	10,645,186	89	1,319
$50,000 under $75,000	551,971	9,532,859	552,967	32,373,740	2,897	25,173
$75,000 under $100,000	532,340	9,813,713	532,388	43,235,296	3,925	9,598
$100,000 under $200,000	1,288,881	25,749,861	1,288,102	173,446,289	16,341	134,503
$200,000 under $500,000	1,085,242	21,995,710	1,086,154	315,001,373	38,734	870,515
$500,000 under $1,000,000	404,656	6,825,340	405,024	263,771,043	39,058	667,400
$1,000,000 or more	416,293	9,857,721	416,759	1,859,826,516	137,324	3,615,905
	Tax Year 2020					
All returns	**5,588,202**	**97,371,341**	**5,583,545**	**1,838,307,899**	**156,549**	**2,937,322**
Under $1 [2]	185,641	3,146,474	174,325	-36,699,747	4,178	147,946
$1 under $10,000	322,905	3,941,253	324,908	1,374,963	17	808
$10,000 under $20,000	266,063	3,916,398	265,060	3,199,818	343	3,763
$20,000 under $30,000	283,398	4,970,745	282,390	6,641,590	1,020	3,813
$30,000 under $40,000	257,232	4,439,506	258,234	8,402,614	35	1,639
$40,000 under $50,000	262,491	4,259,674	263,475	10,621,715	47	1,721
$50,000 under $75,000	658,305	11,244,834	659,306	37,465,155	1,517	12,128
$75,000 under $100,000	533,057	9,878,724	533,077	43,561,770	1,026	1,267
$100,000 under $200,000	1,267,545	24,335,277	1,269,945	168,116,612	14,954	90,017
$200,000 under $500,000	947,889	17,512,948	948,449	272,831,961	30,652	473,816
$500,000 under $1,000,000	321,105	5,528,262	321,496	207,788,756	24,291	441,987
$1,000,000 or more	282,571	4,197,247	282,881	1,115,002,694	78,471	1,758,416

[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, November 2023.

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% on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified AGI 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 2021, the net investment income tax totaled $59.7 billion dollars (a 68.8% increase from 2020 levels) and was taken on 7.2 million returns.

Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2021 were generally based on the amount of "gross income," filing status, age, dependency, and blindness (see Introduction and Changes in Law, section 1). Generally, for 2021, the minimum level of income for which a return was required to be filed equaled the standard deduction. In addition to the general filing requirements, individuals were required to file a return for TY 2021 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; were liable for household employment taxes; "alternative minimum tax"; tax on qualified retirement plan distributions, including an Individual Retirement Arrangement (IRA) or a Medical Savings Account; 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 or advance payments of the health coverage tax credit.

Gross income includes all income received as money, goods, property, or services that was not expressly exempt from tax.[7] AGI is equal to gross income less deductions for certain expenses. For 2020–2021, charitable deductions for non-itemizers were deducted in the calculation of AGI "Taxable income," the base on which income tax before credits is computed, equals AGI less the amount for 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. Prior to 2018, personal exemptions were also subtracted from AGI to arrive at "taxable income"; in 2018, personal exemptions were eliminated. Starting with 2018, the qualified business income deduction was also subtracted from AGI in calculating taxable income. 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, Parents Election To Report Child's Interest and Dividends 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). The tax rates for each filing status were 0%, 10%, 12%, 22%, 24%, 32%, 35%, and a top tax rate of 37%. The tax rates of 0%, 15%, 20%, 25%, and 28% were used for qualified dividends and net long-term capital gains (in excess of net short-term capital losses), as well as ordinary income for the 0% rate. The 26% tax rate was only for the AMT. Income tax before credits includes any AMT.[8]

To calculate their federal income tax liability for 2021, 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 $50 wide.[9] 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. AGI is total income less statutory adjustments to income (e.g., deductible contributions to an IRA or Keogh plan) less non-itemizer charitable deduction.

Modified Taxable Income

This concept is relevant only for "prior-year returns" (about 5.9 million returns), certain farm sole proprietor returns using income-averaging on Schedule J, Income Averaging for Farmers and Fishermen (about 92,500 returns), those returns with foreign-earned income having to use a worksheet to determine their taxes (about 168,700 returns), returns with Form 962 election for domestic shareholder of foreign controlled corporations (about 25,800 returns), or returns reporting repatriated deferred (section 965) income as shareholders of certain foreign corporations (about 2,000 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 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 or basing tax on Form 962 or section 965 are modified to equal an amount necessary to generate the tax shown on these returns using current year rates.

[7] 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 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.

[8] Income tax before credits includes tax on lump sum distributions from qualified retirement plans and excess advance premium tax credit repayment.

[9] 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.

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 $550,000 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 this example, 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; the marginal tax rate is 37%.

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

Figure E. Individual Income Tax Calculation for a Single Taxpayer Who Used the Standard Deduction, Tax Year 2021

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	550,000
Less: Standard deduction	12,550
Equals: Taxable income	537,450
Tax based on tax rates for single taxpayers:	
First $9,950 taxed at 10%	995
Next $30,575 taxed at 12%	3,669
Next $45,850 taxed at 22%	10,087
Next $78,550 taxed at 24%	18,852
Next $44,500 taxed at 32%	14,240
Next $314,175 taxed at 35%	109,961
Next $13,850 taxed at 37%	5,125
Total tax from tax rate schedule	162,929

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

For this publication, it is assumed that the income taxed at the marginal (highest) rate was the "last" income received. The AMT 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.

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 12% tax bracket limit, the return was defined as having a "0%" marginal tax rate. If the return had taxable income (from other than net long-term capital gains or qualified dividends) to which only the 12% tax rate applied, as well as net long-term capital gains to which the 15%, 20% or 25% 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 24% tax rate applied as the highest rate, as well as net long-term capital gains to which the maximum 25% or 28% rate on net gain applied, the return was defined as having a "25% or 28%" marginal tax rate. However, if the return had taxable income (from other than net long-term capital gains or qualified dividends) above the maximum amount to which the 24% rate applied, as well as net long-term capital gains to which the 25% or 28% 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 the Form 8615 (attached) when use of this form resulted in taxation of some of the dependent's income at the estate tax brackets and rates or their parents' rates, 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%.

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% rate; (2) 0% (capital gains); (3) 10% rate; (4) Form 8814 (10% rate with no tax liability other than that generated by the dependent's income); (5) 12% rate; (6) 15% (capital gains); (7) 20% rate (capital gains); (8) 22% rate; (9) 24% rate; (10) 25% (capital gains); (11) 28% (capital gains); (12) 32% rate; (13) 35% rate; (14) 37% 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 marginal rate classifications. Although the 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). We also show the number of returns and net investment tax paid (columns 12 and 13).

For example, consider returns in the "returns of married persons filing jointly and returns of surviving spouses" filing status that were included in the "32%" marginal tax rate classification. The total modified taxable income for the estimated 865,675 returns in this classification "at all rates" was $377.1 billion (column 3), and the total tax generated was $79.7 billion (column 5). Approximately $34.2 billion (column 4) of the modified taxable income was subject to tax at the marginal tax rate of 32%. This modified taxable income generated $11.0 billion (column 6) in tax at the 32% tax rate with the remainder generated at some, or all, of the lower tax rates. Some 19,300 returns (2.2%) paid AMT while 713,042 (82.4%) of these returns paid a net investment tax.

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 1.6 million returns included in the "$500,000 under $1,000,000" income-size classification showed total modified taxable income of $1,005.2 billion and generated total tax of $249.7 billion. Of this $1,005.2 billion of modified taxable income, $29.0 billion were taxed at 10% (ordinary tax rate); $88.0 billion were taxed at 12% (ordinary tax rate); $127.1 billion were taxed at the 22% (ordinary tax) rate; $206.0 billion were taxed at the 24% (ordinary tax) rate; $105.6 billion were taxed at the 32% rate; $199.1 billion were taxed at the 35% rate; and $62.9 billion were taxed at the 37% rate. Approximately $3.4 billion were taxed at the 0% (capital gains) rate; $99.4 billion were taxed at the 15% capital gain and qualified dividend rate; $80.5 billion were taxed at the 20% capital gain rate; $3.6 billion were taxed at the 25% capital gain rate; $0.2 billion were taxed at the 28% 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 2.7 million of the 48.5 million returns of married persons filing jointly (including surviving spouses) with modified taxable income had some income taxed at the 32% tax rate. For these returns, the taxable income subject to this rate was $196.9 billion, and the tax generated was $63.0 billion.

Computation of 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. Prior to 2018, any deductions for personal exemptions were then subtracted. In 2018 personal exemptions were eliminated. The "net operating loss deduction" was recomputed to allow for the exclusion of the "tax 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% of AMTI (with certain minor exceptions for 2021) (Figures F and G).

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). The maximum AMT exemption amount increased from $113,400 in 2020 to $114,600 in 2021 for a married couple filing a joint return, from $72,900 to $73,600 for single filers and heads of household, and from $56,700 to $57,300 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to $523,600 from $518,400 ($1,047,200 from $1,036,800 if married filing jointly or a qualifying widow(er)). After reduction by the exemption, the first $199,900 ($99,950 if married filing separately) of the remaining AMTI was subject to tax at a 26% rate, with any

Figure F. Individual Income Tax Returns: Calculation of Alternative Minimum Taxable Income, Tax Year 2021

	Taxable income
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, January 2024.

Figure G. Individual Income Tax Returns: Alternative Minimum Tax Adjustments and Preferences, Tax Year 2021

- The standard deduction for taxpayers who did not file Schedule A. If taxpayer filed Schedule A to claim an increased standard deduction due to a loss related to property in a Presidentially declared disaster area, only the standard deduction portion was included
- Deductions for state and local income, sales, real estate, personal property, and foreign taxes
- Subtraction of taxable refund reported on Schedule 1 (Form 1040), Additional Income and Adjustments to Income
- 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 Schedule 1 (Form 1040), Additional Income and Adjustments to Income
- 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 that 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)
- Adjustment of gain or loss on property, the basis of which was affected by accelerated depreciation or rapid amortization and that 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% 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% 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 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 business interest limitations (the result could be negative)
- Home mortgage interest on Schedule A for a dwelling that wasn't a principal residence
- 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, 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)
- Subtraction for alternative tax net operating loss deduction

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

excess taxed at a 28% rate. However, capital gains and qualified dividends (recalculated for AMT purposes) that were taxed at lower rates (0%, 15%, 20%, and 25%) were taxed at these same rates for the AMT, with the rest of AMTI being taxed at the rates mentioned above (26% or 28%). 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 AMT.

For 2019–2021, and retroactively for 2018, dependents filing Form 6251 calculated AMT exemptions the same as all taxpayers. Prior to this, dependents filing their own returns were limited to an AMT exemption of $7,500 plus their "earned incomes."

Section 4

Individual Income Tax Shares, 2021

This section discusses Tax Year (TY) 2021 individual income tax shares for all individual income tax returns excluding dependents. It provides the shares of adjusted gross income (AGI) and income tax for different percentile classes.

Income and Tax Shares

Tables 4.1 and 4.2 present statistics on AGI and income tax, by cumulative percentiles of returns 2001–2021. (All tables and figures included in this article are for total individual income tax returns filed excluding dependent returns. See Table 1.7 for details on dependent tax returns.) The tables show distributions of AGI for each tax year by descending and ascending cumulative percentiles of returns, respectively, and can be used to make comparisons across cumulative percentile classes within each year. Table 4.1 shows percentiles of returns cumulated downward, starting with the highest income returns, and presents data for 14 different percentiles from the top 0.001%through the top 50% of all returns. Table 4.2 shows percentiles of returns cumulated upward, starting with the lowest income returns, and presents data for the bottom 5 percentiles: 50%, 75%, 90%, 95%, and 99% of all returns.

For TY 2021, nondependent taxpayers filed 153.6 million individual income tax returns (Table 4.1), a decrease of 2.5% from the 157.5 million returns filed for TY 2020. However, total AGI increased 17.5% to $14.7 trillion in 2021 while total income tax increased 28.4% to $2.2 trillion.

For TY 2021, the top 0.001%of individual income tax returns had an AGI of at least $118.0 million, which was a significant increase of 53.2% from the previous year when the top 0.001%of tax returns had an AGI of at least $77.0 million (Figure A). These returns accounted for 3.0% of total AGI in TY 2021, up from 2.4% in TY 2020; and they also accounted for 4.7% of the total income tax in TY 2021 (Figure B), up from 4.1% in TY 2020. Total AGI for the 0.001 percentile increased by 48.5% from $298.2 billion in 2020 to $442.8 billion in 2021. The average AGI for this percentile was $288.3 million in 2021, a significant increase from 2020 when the average AGI was $189.3 million (Figure C). Looking at all nondependent income tax returns, the average AGI reported was $95,854 in comparison with $79,578 for the previous year.

For TY 2021, the average tax rate for the top 0.001% of tax returns was 23.1%, down from the 23.7% rate for TY 2020. As has been the case for all 10 years presented (Figure D), the average tax rate for the top 0.001% remained lower than the average tax rates of all percentiles from the top 0.01% through the top 3% of returns. Taxpayers in the top 1% paid the highest average tax rate (25.9%), and each successive percentile paid lower average tax rates, falling to 16.2% for the top 50% of returns.

For TY 2021, taxpayers filing returns that were in the top 1% reported an AGI of $682,577 or more, a large increase from the AGI floor for this group for TY 2020 ($548,336) (Figure E). These taxpayers accounted for 26.3% of total AGI and 45.8% of the total income tax (Figure F), an increase from 22.2% and 42.3% for 2020, respectively. Furthermore, the top 1% of taxpayers paid an average tax rate of 25.9% for 2021, while in contrast to this percentile, the bottom 50% of returns reported less total AGI (10.4%) and less total income tax (2.3%) that year. The bottom 50% of returns also had a much lower average tax rate (3.4%) for 2021 (Table 4.2).

In constant dollars, the AGI threshold for the top 50% of returns was trending upward between 2011 and 2018, going from a threshold of $20,234 (2011) to $22,704 (2018) (Figure G and Table 4.1). After 2 years of decline for the AGI threshold for the top 50% of returns from the prior year, in 2021 the AGI threshold increased to $22,895. AGI thresholds also increased for the top 1, 2, 5, and 10% of returns, all of which had their highest threshold in 2021 over all the years of this study (Figure H and Table 4.1).

As expected for a graduated income tax system, the top 0.001% through the top 50% of returns recorded larger shares of the income tax compared to their respective shares of AGI, even though the percentage point increases for shares of total

Figure A. Adjusted Gross Income (AGI) Threshold for the Top 0.001 Percent of Returns, Tax Years 2012-2021

[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' Consumer Price Index for Urban Consumers (CPI-U, 1990=100). For 2020 the CPI-U = 270.970.
NOTES: Figure is based on all individual income tax returns excluding dependents. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in the top 0.001 percentile.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Figure B. Percentage of Total Adjusted Gross Income (AGI) and Income Tax for Top Percentiles of AGI, Tax Year 2021

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Figure C. Average Adjusted Gross Income by Percentile, Tax Years 2012–2021

[Money amounts are in current dollars]

Tax year	All returns	Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 5%	Top 10%	Top 25%	Top 50%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2012	66,444	160,960,323	36,844,062	7,473,964	1,452,625	898,904	489,555	318,040	184,058	118,133
2013	65,314	122,192,336	27,827,417	5,897,219	1,243,406	793,751	449,616	299,574	177,906	115,616
2014	69,565	148,384,670	34,086,701	7,065,519	1,431,492	901,023	500,260	328,414	191,751	123,451
2015	71,829	152,016,289	35,070,892	7,318,955	1,483,596	933,747	518,192	340,168	198,230	127,447
2016	72,090	145,446,416	32,713,039	6,859,762	1,421,735	903,161	507,468	335,684	197,320	127,472
2017	76,321	178,820,656	39,459,386	8,028,689	1,606,089	1,008,196	557,596	364,349	211,071	135,469
2018	80,128	167,674,290	39,508,661	8,291,897	1,676,871	1,054,808	584,542	381,873	220,877	141,657
2019	80,156	144,728,070	35,241,079	7,693,408	1,614,468	1,026,271	576,033	379,169	220,641	141,888
2020	79,578	189,320,565	44,009,706	9,010,163	1,765,623	1,103,085	606,498	393,540	225,090	142,952
2021	95,854	288,263,021	67,910,671	13,710,300	2,521,256	1,528,891	805,024	504,299	276,414	171,772

NOTE: Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Figure D. Average Tax Rates for Top Percentiles of Adjusted Gross Income (AGI), Tax Years 2012–2021

NOTE: Figure is based on all individual income tax returns, excluding dependents.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

AGI were slightly larger than percentage point increases for shares of total income tax. For TY 2021, the top 0.001% reported a 0.63-percentage-point increase for its share of total AGI and a 0.52-percentage-point increase for its share of total income tax. The top 0.01% of returns reported a 1.6-percentage-point increase in its share of total AGI and a 1.4-percentage-point increase in its share of total income tax. This trend continued with all other percentiles up to the top 50% also experiencing increases in their respective shares of total AGI accompanied by a smaller increase in shares of total income tax. For TY 2021, the top 50% reported a 0.22-percentage-point decrease for its share of total AGI and a 0.01-percentage-point decrease for its share of total income tax. For TY 2021, the amount of AGI needed for inclusion in the top 50% of returns (i.e., the AGI threshold) was $46,637—higher than the $42,184 needed for 2020. These returns accounted for 89.8% of total AGI and paid 97.7% of total income tax.

For TY 2021, the portion of total AGI earned through salaries and wages for all returns was 60.9% (Table 4.3). The top 0.001% of returns earned only 7.8% of AGI through salaries and wages. Conversely, sales of capital assets accounted for 65.8% of AGI for the top 0.001% of returns while only accounting for 13.9% of AGI for all returns.

Figure E. Adjusted Gross Income (AGI) Thresholds in Current Dollars, Tax Years 2012–2021

NOTE: AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all individual income tax returns excluding dependents.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Figure F. Percentage of Total Adjusted Gross Income (AGI) and Income Tax by Percentiles of AGI, Tax Year 2021

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Figure G. Adjusted Gross Income (AGI) Threshold for the Top 50% of Returns in Constant Dollars, Tax Years 2012–2021

NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2021 the CPI-U = 270.970. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in a percentile. Figure is based on all individual income tax returns excluding dependents.

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Figure H. Adjusted Gross Income (AGI) Thresholds in Constant Dollars, Tax Years 2012–2021

NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2021 the CPI-U = 270.970. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all individual income tax returns excluding dependents.

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Section 5

Basic Tables

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Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Size of adjusted gross income										
All returns	**160,824,340**	**100.0**	**14,795,614,070**	**100.0**	**91,999**	**104,573,768**	**100.0**	**13,879,929,368**	**100.0**	**104,558,480**
No adjusted gross income	4,098,522	2.5	-171,836,364	[1]	-41,926	4,367	[2]	-12,835,378	[1]	0
$1 under $5,000	8,487,025	5.3	19,987,243	0.1	2,355	142,593	0.1	451,204	[2]	138,247
$5,000 under $10,000	8,944,908	5.6	67,651,359	0.5	7,563	184,757	0.2	1,358,544	[2]	183,282
$10,000 under $15,000	10,056,377	6.3	125,912,056	0.9	12,521	1,055,682	1.0	14,362,205	0.1	1,055,290
$15,000 under $20,000	9,786,580	6.1	170,836,129	1.2	17,456	3,224,975	3.1	57,643,020	0.4	3,224,957
$20,000 under $25,000	8,863,570	5.5	199,508,960	1.3	22,509	4,511,653	4.3	101,727,915	0.7	4,511,561
$25,000 under $30,000	8,787,576	5.5	241,347,179	1.6	27,465	5,152,142	4.9	141,934,070	1.0	5,151,981
$30,000 under $40,000	16,123,068	10.0	561,386,434	3.8	34,819	10,942,006	10.5	382,385,416	2.8	10,942,006
$40,000 under $50,000	12,782,334	7.9	573,155,378	3.9	44,840	10,179,035	9.7	457,336,377	3.3	10,179,019
$50,000 under $75,000	22,653,934	14.1	1,392,395,599	9.4	61,464	20,080,197	19.2	1,238,178,360	8.9	20,080,186
$75,000 under $100,000	14,657,726	9.1	1,271,699,391	8.6	86,760	13,899,732	13.3	1,206,614,503	8.7	13,899,698
$100,000 under $200,000	24,044,481	15.0	3,297,058,075	22.3	137,123	23,680,641	22.6	3,252,746,502	23.4	23,680,583
$200,000 under $500,000	9,045,567	5.6	2,619,188,471	17.7	289,555	9,025,608	8.6	2,613,795,014	18.8	9,022,809
$500,000 under $1,000,000	1,617,144	1.0	1,092,599,034	7.4	675,635	1,615,603	1.5	1,091,571,915	7.9	1,614,904
$1,000,000 under $1,500,000	376,859	0.2	454,552,875	3.1	1,206,162	376,495	0.4	454,120,395	3.3	376,294
$1,500,000 under $2,000,000	156,020	0.1	268,278,123	1.8	1,719,511	155,851	0.1	267,994,815	1.9	155,731
$2,000,000 under $5,000,000	233,838	0.1	698,923,219	4.7	2,988,921	233,680	0.2	698,445,375	5.0	233,415
$5,000,000 under $10,000,000	63,406	[2]	435,242,550	2.9	6,864,375	63,373	0.1	435,017,068	3.1	63,267
$10,000,000 or more	45,404	[2]	1,477,728,359	10.0	32,546,215	45,376	[2]	1,477,082,048	10.6	45,250

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income—continued		Income tax after credits			Total income tax				
							Percent of			Average total income tax (dollars)
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of adjusted gross income										
All returns	**11,410,488,827**	**100.0**	**104,549,808**	**2,136,650,742**	**100.0**	**2,196,348,205**	**100.0**	**19.2**	**15.8**	**21,003**
No adjusted gross income	0	0.0	4,361	186,617	[2]	186,881	[2]	[1]	[1]	42,794
$1 under $5,000	215,047	[2]	142,544	73,072	[2]	73,079	[2]	34.0	16.2	513
$5,000 under $10,000	678,839	[2]	184,757	78,223	[2]	78,223	[2]	11.5	5.8	423
$10,000 under $15,000	1,902,679	[2]	1,055,682	211,113	[2]	211,113	[2]	11.1	1.5	200
$15,000 under $20,000	16,280,270	0.1	3,224,915	1,247,479	0.1	1,247,485	0.1	7.7	2.2	387
$20,000 under $25,000	42,948,276	0.4	4,511,505	4,047,553	0.2	4,047,630	0.2	9.4	4.0	897
$25,000 under $30,000	69,878,847	0.6	5,152,093	6,837,013	0.3	6,837,046	0.3	9.8	4.8	1,327
$30,000 under $40,000	217,820,876	1.9	10,941,846	21,563,554	1.0	21,563,813	1.0	9.9	5.6	1,971
$40,000 under $50,000	292,375,379	2.6	10,178,852	28,872,618	1.4	28,872,871	1.3	9.9	6.3	2,837
$50,000 under $75,000	869,184,978	7.6	20,079,918	93,196,258	4.4	93,197,007	4.2	10.7	7.5	4,641
$75,000 under $100,000	901,922,935	7.9	13,899,298	105,625,288	4.9	105,626,193	4.8	11.7	8.8	7,599
$100,000 under $200,000	2,642,850,570	23.2	23,678,030	365,139,832	17.1	365,196,521	16.6	13.8	11.2	15,422
$200,000 under $500,000	2,308,126,304	20.2	9,011,428	437,089,172	20.5	443,362,161	20.2	19.2	17.0	49,123
$500,000 under $1,000,000	1,004,898,461	8.8	1,612,396	244,827,113	11.5	252,558,323	11.5	25.1	23.1	156,324
$1,000,000 under $1,500,000	419,460,785	3.7	375,593	115,008,024	5.4	119,130,275	5.4	28.4	26.2	316,419
$1,500,000 under $2,000,000	247,132,380	2.2	155,353	70,041,765	3.3	72,721,172	3.3	29.4	27.1	466,607
$2,000,000 under $5,000,000	642,511,578	5.6	232,933	184,436,241	8.6	192,544,953	8.8	30.0	27.6	823,968
$5,000,000 under $10,000,000	400,655,170	3.5	63,155	112,972,811	5.3	118,711,991	5.4	29.6	27.3	1,873,227
$10,000,000 or more	1,331,645,452	11.7	45,149	345,196,995	16.2	370,181,469	16.9	27.8	25.1	8,158,089

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 2021 (Filing Year 2022)—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	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	4,098,522	2.5	-171,836,364	[1]	-41,926	4,367	[2]	-12,835,378	[1]	0
$1 under $5,000	8,487,025	5.3	19,987,243	0.1	2,355	142,593	0.1	451,204	[2]	138,247
$1 under $10,000	17,431,933	10.8	87,638,602	0.6	5,027	327,350	0.3	1,809,748	[2]	321,529
$1 under $15,000	27,488,310	17.1	213,550,658	1.4	7,769	1,383,032	1.3	16,171,953	0.1	1,376,819
$1 under $20,000	37,274,890	23.2	384,386,787	2.6	10,312	4,608,007	4.4	73,814,973	0.5	4,601,777
$1 under $25,000	46,138,460	28.7	583,895,746	3.9	12,655	9,119,660	8.7	175,542,888	1.3	9,113,337
$1 under $30,000	54,926,036	34.2	825,242,925	5.6	15,025	14,271,802	13.6	317,476,958	2.3	14,265,319
$1 under $40,000	71,049,104	44.2	1,386,629,359	9.4	19,516	25,213,808	24.1	699,862,374	5.0	25,207,325
$1 under $50,000	83,831,438	52.1	1,959,784,737	13.2	23,378	35,392,843	33.8	1,157,198,751	8.3	35,386,344
$1 under $75,000	106,485,372	66.2	3,352,180,336	22.7	31,480	55,473,040	53.0	2,395,377,111	17.3	55,466,530
$1 under $100,000	121,143,098	75.3	4,623,879,727	31.3	38,169	69,372,772	66.3	3,601,991,615	26.0	69,366,228
$1 under $200,000	145,187,579	90.3	7,920,937,802	53.5	54,557	93,053,413	89.0	6,854,738,116	49.4	93,046,811
$1 under $500,000	154,233,146	95.9	10,540,126,273	71.2	68,339	102,079,021	97.6	9,468,533,130	68.2	102,069,620
$1 under $1,000,000	155,850,290	96.9	11,632,725,307	78.6	74,640	103,694,624	99.2	10,560,105,044	76.1	103,684,524
$1 under $1,500,000	156,227,149	97.1	12,087,278,183	81.7	77,370	104,071,119	99.5	11,014,225,440	79.4	104,060,818
$1 under $2,000,000	156,383,169	97.2	12,355,556,306	83.5	79,008	104,226,970	99.7	11,282,220,255	81.3	104,216,548
$1 under $5,000,000	156,617,007	97.4	13,054,479,525	88.2	83,353	104,460,650	99.9	11,980,665,630	86.3	104,449,963
$1 under $10,000,000	156,680,413	97.4	13,489,722,075	91.2	86,097	104,524,023	100.0	12,415,682,698	89.5	104,513,230
$1 or more	156,725,817	97.5	14,967,450,434	101.2	95,501	104,569,399	100.0	13,892,764,746	100.1	104,558,480
All returns	**160,824,340**	**100.0**	**14,795,614,070**	**100.0**	**91,999**	**104,573,768**	**100.0**	**13,879,929,368**	**100.0**	**104,558,480**

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income—continued		Income tax after credits			Total income tax				
							Percent of			
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	0	0.0	4,361	186,617	[2]	186,881	[2]	[1]	[1]	42,794
$1 under $5,000	215,047	[2]	142,544	73,072	[2]	73,079	[2]	34.0	16.2	513
$1 under $10,000	893,887	[2]	327,301	151,295	[2]	151,302	[2]	16.9	8.4	462
$1 under $15,000	2,796,565	[2]	1,382,983	362,408	[2]	362,416	[2]	13.0	2.2	262
$1 under $20,000	19,076,835	0.2	4,607,898	1,609,887	0.1	1,609,901	0.1	8.4	2.2	349
$1 under $25,000	62,025,112	0.5	9,119,403	5,657,440	0.3	5,657,530	0.3	9.1	3.2	620
$1 under $30,000	131,903,959	1.2	14,271,496	12,494,453	0.6	12,494,577	0.6	9.5	3.9	875
$1 under $40,000	349,724,835	3.1	25,213,342	34,058,007	1.6	34,058,390	1.6	9.7	4.9	1,351
$1 under $50,000	642,100,214	5.6	35,392,194	62,930,625	2.9	62,931,261	2.9	9.8	5.4	1,778
$1 under $75,000	1,511,285,192	13.2	55,472,112	156,126,883	7.3	156,128,268	7.1	10.3	6.5	2,814
$1 under $100,000	2,413,208,127	21.1	69,371,410	261,752,171	12.3	261,754,461	11.9	10.8	7.3	3,773
$1 under $200,000	5,056,058,697	44.3	93,049,440	626,892,003	29.3	626,950,982	28.5	12.4	9.1	6,738
$1 under $500,000	7,364,185,001	64.5	102,060,868	1,063,981,175	49.8	1,070,313,143	48.7	14.5	11.3	10,485
$1 under $1,000,000	8,369,083,462	73.3	103,673,264	1,308,808,288	61.3	1,322,871,465	60.2	15.8	12.5	12,757
$1 under $1,500,000	8,788,544,247	77.0	104,048,857	1,423,816,312	66.6	1,442,001,740	65.7	16.4	13.1	13,856
$1 under $2,000,000	9,035,676,628	79.2	104,204,210	1,493,858,077	69.9	1,514,722,912	69.0	16.8	13.4	14,533
$1 under $5,000,000	9,678,188,205	84.8	104,437,143	1,678,294,318	78.5	1,707,267,864	77.7	17.6	14.3	16,344
$1 under $10,000,000	10,078,843,375	88.3	104,500,298	1,791,267,129	83.8	1,825,979,855	83.1	18.1	14.7	17,469
$1 or more	11,410,488,827	100.0	104,545,447	2,136,464,124	100.0	2,196,161,324	100.0	19.2	15.8	21,002
All returns	**11,410,488,827**	**100.0**	**104,549,808**	**2,136,650,742**	**100.0**	**2,196,348,205**	100.0	19.2	15.8	21,003

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 2021 (Filing Year 2022)—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	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Accumulated from largest size of adjusted gross income										
$10,000,000 or more	45,404	[2]	1,477,728,359	10.0	32,546,215	45,376	[2]	1,477,082,048	10.6	45,250
$5,000,000 or more	108,810	0.1	1,912,970,909	12.9	17,580,837	108,749	0.1	1,912,099,116	13.8	108,517
$2,000,000 or more	342,648	0.2	2,611,894,128	17.7	7,622,674	342,429	0.3	2,610,544,491	18.8	341,932
$1,500,000 or more	498,668	0.3	2,880,172,251	19.5	5,775,731	498,280	0.5	2,878,539,307	20.7	497,662
$1,000,000 or more	875,527	0.5	3,334,725,127	22.5	3,808,820	874,775	0.8	3,332,659,702	24.0	873,956
$500,000 or more	2,492,671	1.5	4,427,324,160	29.9	1,776,137	2,490,378	2.4	4,424,231,616	31.9	2,488,860
$200,000 or more	11,538,238	7.2	7,046,512,632	47.6	610,710	11,515,986	11.0	7,038,026,630	50.7	11,511,669
$100,000 or more	35,582,719	22.1	10,343,570,707	69.9	290,691	35,196,627	33.7	10,290,773,132	74.1	35,192,252
$75,000 or more	50,240,445	31.2	11,615,270,098	78.5	231,194	49,096,359	46.9	11,497,387,635	82.8	49,091,950
$50,000 or more	72,894,379	45.3	13,007,665,697	87.9	178,445	69,176,556	66.2	12,735,565,995	91.8	69,172,136
$40,000 or more	85,676,713	53.3	13,580,821,075	91.8	158,512	79,355,591	75.9	13,192,902,372	95.1	79,351,155
$30,000 or more	101,799,781	63.3	14,142,207,509	95.6	138,922	90,297,597	86.3	13,575,287,788	97.8	90,293,161
$25,000 or more	110,587,357	68.8	14,383,554,687	97.2	130,065	95,449,739	91.3	13,717,221,858	98.8	95,445,143
$20,000 or more	119,450,927	74.3	14,583,063,647	98.6	122,084	99,961,392	95.6	13,818,949,774	99.6	99,956,703
$15,000 or more	129,237,507	80.4	14,753,899,776	99.7	114,161	103,186,367	98.7	13,876,592,793	100.0	103,181,661
$10,000 or more	139,293,884	86.6	14,879,811,832	100.6	106,823	104,242,049	99.7	13,890,954,998	100.1	104,236,950
$5,000 or more	148,238,792	92.2	14,947,463,191	101.0	100,834	104,426,806	99.9	13,892,313,542	100.1	104,420,233
$1 or more	156,725,817	97.5	14,967,450,434	101.2	95,501	104,569,399	100.0	13,892,764,746	100.1	104,558,480
All returns	**160,824,340**	**100.0**	**14,795,614,070**	**100.0**	**91,999**	**104,573,768**	**100.0**	**13,879,929,368**	**100.0**	**104,558,480**

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income—continued		Income tax after credits			Total income tax				
							Percent of			
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Accumulated from largest size of adjusted gross income										
$10,000,000 or more	1,331,645,452	11.7	45,149	345,196,995	16.2	370,181,469	16.9	27.8	25.1	8,158,089
$5,000,000 or more	1,732,300,622	15.2	108,304	458,169,806	21.4	488,893,460	22.3	28.2	25.6	4,495,613
$2,000,000 or more	2,374,812,199	20.8	341,237	642,606,047	30.1	681,438,412	31.0	28.7	26.1	1,990,014
$1,500,000 or more	2,621,944,580	23.0	496,590	712,647,812	33.4	754,159,584	34.3	28.8	26.2	1,513,526
$1,000,000 or more	3,041,405,365	26.7	872,183	827,655,836	38.7	873,289,859	39.8	28.7	26.2	998,302
$500,000 or more	4,046,303,826	35.5	2,484,579	1,072,482,949	50.2	1,125,848,182	51.3	27.8	25.4	452,079
$200,000 or more	6,354,430,130	55.7	11,496,007	1,509,572,121	70.7	1,569,210,342	71.4	24.7	22.3	136,264
$100,000 or more	8,997,280,700	78.9	35,174,037	1,874,711,953	87.7	1,934,406,863	88.1	21.5	18.8	54,960
$75,000 or more	9,899,203,635	86.8	49,073,335	1,980,337,241	92.7	2,040,033,056	92.9	20.6	17.7	41,552
$50,000 or more	10,768,388,613	94.4	69,153,253	2,073,533,499	97.0	2,133,230,063	97.1	19.8	16.8	30,837
$40,000 or more	11,060,763,992	96.9	79,332,105	2,102,406,117	98.4	2,162,102,934	98.4	19.5	16.4	27,246
$30,000 or more	11,278,584,868	98.8	90,273,951	2,123,969,671	99.4	2,183,666,747	99.4	19.4	16.1	24,183
$25,000 or more	11,348,463,715	99.5	95,426,044	2,130,806,684	99.7	2,190,503,794	99.7	19.3	16.0	22,949
$20,000 or more	11,391,411,991	99.8	99,937,549	2,134,854,237	99.9	2,194,551,423	99.9	19.3	15.9	21,954
$15,000 or more	11,407,692,262	100.0	103,162,464	2,136,101,716	100.0	2,195,798,908	100.0	19.2	15.8	21,280
$10,000 or more	11,409,594,940	100.0	104,218,146	2,136,312,829	100.0	2,196,010,022	100.0	19.2	15.8	21,066
$5,000 or more	11,410,273,780	100.0	104,402,903	2,136,391,052	100.0	2,196,088,245	100.0	19.2	15.8	21,030
$1 or more	11,410,488,827	100.0	104,545,447	2,136,464,124	100.0	2,196,161,324	100.0	19.2	15.8	21,002
All returns	**11,410,488,827**	**100.0**	**104,549,808**	**2,136,650,742**	**100.0**	**2,196,348,205**	**100.0**	**19.2**	**15.8**	**21,003**

[1] Percent not computed.
[2] Less than 0.05%.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2021 (Filing Year 2022)

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

Size of adjusted gross income	All returns											
	Number of returns	Adjusted gross income less deficit	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**160,824,340**	**14,795,614,070**	**14,842,685**	**659,680,547**	**141,872,935**	**2,506,538,615**	**128,519,569**	**11,767,185,281**	**104,549,808**	**2,136,650,742**	**104,573,768**	**2,196,348,205**
No adjusted gross income (includes deficits)	4,098,522	-171,836,364	0	0	0	0	0	0	4,361	186,617	4,367	186,881
$1 under $5,000	8,487,025	19,987,243	80,236	1,871,637	8,401,693	98,120,053	229,950	295,328	142,544	73,072	142,593	73,079
$5,000 under $10,000	8,944,908	67,651,359	93,583	2,292,492	8,851,325	116,961,807	256,332	842,819	184,757	78,223	184,757	78,223
$10,000 under $15,000	10,056,377	125,912,056	109,149	2,804,369	9,946,220	148,143,828	3,274,058	4,468,515	1,055,682	211,113	1,055,682	211,113
$15,000 under $20,000	9,786,580	170,836,129	161,030	4,775,555	9,625,550	147,511,432	7,213,222	31,348,526	3,224,915	1,247,479	3,224,975	1,247,485
$20,000 under $25,000	8,863,570	199,508,960	167,731	4,285,472	8,695,838	138,067,676	7,565,336	61,206,997	4,511,505	4,047,553	4,511,653	4,047,630
$25,000 under $30,000	8,787,576	241,347,179	193,007	4,765,016	8,593,575	138,563,570	8,419,122	97,212,333	5,152,093	6,837,013	5,152,142	6,837,046
$30,000 under $40,000	16,123,068	561,386,434	467,215	12,606,528	15,654,845	256,213,310	16,053,345	289,923,966	10,941,846	21,563,554	10,942,006	21,563,813
$40,000 under $50,000	12,782,334	573,155,378	614,463	15,706,593	12,167,871	204,664,807	12,742,030	348,974,613	10,178,852	28,872,618	10,179,035	28,872,871
$50,000 under $75,000	22,653,934	1,392,395,599	1,841,364	47,466,699	20,810,563	376,778,774	22,580,599	957,673,164	20,079,918	93,196,258	20,080,197	93,197,007
$75,000 under $100,000	14,657,726	1,271,699,391	1,985,056	54,706,812	12,672,652	263,917,424	14,628,527	943,012,644	13,899,298	105,625,288	13,899,732	105,626,193
$100,000 under $200,000	24,044,481	3,297,058,075	4,513,652	138,751,518	19,530,803	451,428,959	24,025,794	2,672,516,594	23,678,030	365,139,832	23,680,641	365,196,521
$200,000 under $500,000	9,045,567	2,619,188,471	3,134,769	124,480,962	5,910,788	141,816,314	9,040,733	2,311,714,703	9,011,428	437,089,172	9,025,608	443,362,161
$500,000 under $1,000,000	1,617,144	1,092,599,034	874,181	49,971,545	742,962	17,931,209	1,616,070	1,005,606,850	1,612,396	244,827,113	1,615,603	252,558,323
$1,000,000 under $1,500,000	376,859	454,552,875	236,902	20,103,248	139,954	3,374,835	376,559	419,754,109	375,593	115,008,024	376,495	119,130,275
$1,500,000 under $2,000,000	156,020	268,278,123	107,470	11,864,113	48,550	1,162,935	155,853	247,322,898	155,353	70,041,765	155,851	72,721,172
$2,000,000 under $5,000,000	233,838	698,923,219	172,234	31,470,281	61,583	1,456,808	233,500	642,731,428	232,933	184,436,241	233,680	192,544,953
$5,000,000 under $10,000,000	63,406	435,242,550	51,030	19,991,637	12,376	290,838	63,280	400,742,701	63,155	112,972,811	63,373	118,711,991
$10,000,000 or more	45,404	1,477,728,359	39,613	111,766,070	5,789	134,035	45,261	1,331,837,093	45,149	345,196,995	45,376	370,181,469
Taxable returns, total	**104,573,768**	**13,879,929,368**	**13,435,335**	**598,354,572**	**91,128,892**	**1,671,128,583**	**104,558,480**	**11,410,488,827**	**104,549,808**	**2,136,650,742**	**104,573,768**	**2,196,348,205**
No adjusted gross income (includes deficits)	4,367	-12,835,378	0	0	0	0	0	0	4,361	186,617	4,367	186,881
$1 under $5,000	142,593	451,204	4,045	89,964	137,467	269,908	138,247	215,047	142,544	73,072	142,593	73,079
$5,000 under $10,000	184,757	1,358,544	4,331	12,307	180,426	682,673	183,282	678,839	184,757	78,223	184,757	78,223
$10,000 under $15,000	1,055,682	14,362,205	4,016	13,024	1,050,659	12,336,344	1,055,290	1,902,679	1,055,682	211,113	1,055,682	211,113
$15,000 under $20,000	3,224,975	57,643,020	32,777	440,924	3,192,198	40,533,731	3,224,957	16,280,270	3,224,915	1,247,479	3,224,975	1,247,485
$20,000 under $25,000	4,511,653	101,727,915	68,428	1,149,244	4,443,224	56,802,703	4,511,561	42,948,276	4,511,505	4,047,553	4,511,653	4,047,630
$25,000 under $30,000	5,152,142	141,934,070	109,777	2,013,515	5,042,365	69,011,493	5,151,981	69,878,847	5,152,093	6,837,013	5,152,142	6,837,046
$30,000 under $40,000	10,942,006	382,385,416	296,956	5,963,435	10,644,043	155,945,541	10,942,006	217,820,876	10,941,846	21,563,554	10,942,006	21,563,813
$40,000 under $50,000	10,179,035	457,336,377	457,330	9,678,302	9,721,705	152,078,022	10,179,019	292,375,379	10,178,852	28,872,618	10,179,035	28,872,871
$50,000 under $75,000	20,080,197	1,238,178,360	1,593,139	35,725,934	18,485,051	323,726,530	20,080,186	869,184,978	20,079,918	93,196,258	20,080,197	93,197,007
$75,000 under $100,000	13,899,732	1,206,614,503	1,848,092	46,150,946	12,051,621	248,751,381	13,899,698	901,922,935	13,899,298	105,625,288	13,899,732	105,626,193
$100,000 under $200,000	23,680,641	3,252,746,502	4,408,708	130,780,985	19,271,909	445,123,782	23,680,583	2,642,850,570	23,678,030	365,139,832	23,680,641	365,196,521
$200,000 under $500,000	9,025,608	2,613,795,014	3,127,235	122,918,512	5,898,372	141,547,336	9,022,809	2,308,126,304	9,011,428	437,089,172	9,025,608	443,362,161
$500,000 under $1,000,000	1,615,603	1,091,571,914	873,616	49,641,518	741,987	17,912,593	1,614,904	1,004,898,461	1,612,396	244,827,113	1,615,603	252,558,323
$1,000,000 or more	874,776	3,332,659,702	606,885	193,775,962	267,866	6,406,547	873,956	3,041,405,365	872,183	827,655,837	874,776	873,289,859
Nontaxable returns, total	**56,250,572**	**915,684,702**	**1,407,350**	**61,325,975**	**50,744,043**	**835,410,033**	**23,961,089**	**356,696,455**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Returns of married persons filing jointly and returns of surviving spouses											
	Number of returns	Adjusted gross income less deficit	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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**54,248,325**	**9,496,757,833**	**6,534,873**	**398,094,241**	**47,007,378**	**1,211,400,639**	**48,467,325**	**7,883,172,823**	**42,415,854**	**1,502,870,455**	**42,427,061**	**1,547,510,953**
No adjusted gross income (includes deficits)	706,064	-104,261,187	0	0	0	0	0	0	1,919	137,684	1,923	137,749
$1 under $5,000	709,447	1,572,736	8,329	235,935	701,118	18,651,660	0	0	1,110	53,255	1,110	53,255
$5,000 under $10,000	735,637	5,618,512	9,902	335,606	725,736	19,187,127	**	**	**	**	**	**
$10,000 under $15,000	954,527	12,030,518	7,261	269,994	947,267	24,955,765	**	**	**	**	**	**
$15,000 under $20,000	1,035,746	18,128,929	24,856	968,705	1,010,890	26,512,208	**	**	**	**	**	**
$20,000 under $25,000	1,239,738	27,927,390	16,290	620,012	1,223,449	31,867,498	** 4,134	** 28,883	** 4,344	** 2,624	** 4,356	** 2,625
$25,000 under $30,000	1,346,593	37,000,617	25,050	1,036,474	1,321,542	34,322,849	1,013,222	2,049,553	304,163	151,381	304,163	151,381
$30,000 under $40,000	2,792,745	97,902,867	59,261	2,146,617	2,733,484	70,659,040	2,775,735	24,082,698	1,300,397	925,128	1,300,409	925,136
$40,000 under $50,000	2,878,772	129,639,187	85,164	2,994,916	2,793,608	71,965,007	2,868,720	52,922,758	1,623,520	2,455,382	1,623,555	2,455,406
$50,000 under $75,000	7,435,237	466,603,588	269,534	10,480,795	7,165,703	184,235,751	7,416,447	266,498,981	5,742,002	17,392,990	5,742,072	17,393,093
$75,000 under $100,000	7,735,156	676,922,080	432,581	16,750,333	7,302,575	187,608,512	7,726,817	465,522,937	7,098,071	37,699,657	7,098,165	37,699,789
$100,000 under $200,000	17,274,270	2,402,518,137	2,123,230	79,257,299	15,151,040	389,091,541	17,261,180	1,907,878,555	16,960,814	232,953,824	16,961,681	232,957,425
$200,000 under $500,000	7,335,493	2,128,764,355	2,270,337	95,008,229	5,065,156	130,018,178	7,333,219	1,867,531,927	7,314,859	339,275,599	7,321,783	343,363,561
$500,000 under $1,000,000	1,342,189	908,210,770	702,987	40,204,223	639,201	16,480,692	1,341,716	835,854,988	1,339,713	200,479,530	1,341,509	206,371,528
$1,000,000 under $1,500,000	317,361	382,588,291	196,675	16,075,752	120,686	3,109,516	317,231	353,907,426	316,699	96,910,936	317,155	100,108,619
$1,500,000 under $2,000,000	129,835	223,211,644	88,910	9,586,661	40,926	1,057,668	129,746	205,933,120	129,550	58,427,328	129,774	60,489,342
$2,000,000 under $5,000,000	191,346	571,344,173	140,860	24,802,689	50,478	1,303,135	191,155	526,052,986	190,837	151,515,976	191,272	157,730,901
$5,000,000 under $10,000,000	51,648	354,206,871	41,632	15,591,584	10,015	258,084	51,576	326,604,590	51,488	92,557,601	51,634	96,970,027
$10,000,000 or more	36,520	1,156,828,354	32,015	81,728,415	4,505	116,409	36,428	1,048,303,422	36,368	271,931,562	36,502	290,701,115
Taxable returns, total	**42,427,061**	**9,190,974,491**	**6,084,778**	**374,371,652**	**36,340,352**	**936,561,695**	**42,420,716**	**7,724,706,550**	**42,415,854**	**1,502,870,455**	**42,427,061**	**1,547,510,953**
No adjusted gross income (includes deficits)	1,923	-8,171,656	0	0	0	0	0	0	1,919	137,684	1,923	137,749
$1 under $5,000	1,110	3,057	** 13	** 761	** 5,453	** 88,931	** 3,034	** 9,015	1,110	53,255	1,110	53,255
$5,000 under $10,000	** 3,246	** 28,153	**	**	**	**	**	**	** 3,234	** 1,296	** 3,246	** 1,297
$10,000 under $15,000	**	**	**	**	**	**	**	**	**	**	**	**
$15,000 under $20,000	**	**	**	**	**	**	**	**	**	**	**	**
$20,000 under $25,000	* 1,110	* 27,403	**	**	**	**	**	**	* 1,110	* 1,328	* 1,110	* 1,328
$25,000 under $30,000	304,163	8,637,220	2,085	59,142	302,078	7,913,713	304,003	578,437	304,163	151,381	304,163	151,381
$30,000 under $40,000	1,300,409	45,833,633	16,935	516,015	1,283,474	33,892,715	1,300,409	10,859,775	1,300,397	925,128	1,300,409	925,136
$40,000 under $50,000	1,623,555	73,486,268	37,046	1,221,217	1,586,510	41,552,876	1,623,540	29,739,186	1,623,520	2,455,382	1,623,555	2,455,406
$50,000 under $75,000	5,742,072	363,995,423	169,004	5,674,021	5,573,068	144,149,786	5,742,067	210,023,318	5,742,002	17,392,990	5,742,072	17,393,093
$75,000 under $100,000	7,098,165	622,054,347	353,789	12,585,399	6,744,376	173,503,927	7,098,164	429,828,822	7,098,071	37,699,657	7,098,165	37,699,789
$100,000 under $200,000	16,961,681	2,365,058,261	2,038,908	73,527,140	14,922,773	383,337,156	16,961,653	1,882,497,622	16,960,814	232,953,824	16,961,681	232,957,425
$200,000 under $500,000	7,321,783	2,125,190,522	2,264,328	93,845,934	5,057,455	129,818,510	7,320,813	1,865,324,173	7,314,859	339,275,599	7,321,783	343,363,561
$500,000 under $1,000,000	1,341,509	907,752,052	702,754	40,072,682	638,755	16,469,480	1,341,154	835,523,242	1,339,713	200,479,530	1,341,509	206,371,528
$1,000,000 or more	726,337	2,687,079,809	499,915	146,869,343	226,413	5,834,603	725,881	2,460,322,959	724,942	671,343,402	726,337	706,000,005
Nontaxable returns, total	**11,821,264**	**305,783,342**	**450,095**	**23,722,588**	**10,667,025**	**274,838,944**	**6,046,609**	**158,466,273**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Returns of married persons filing separately											
	Number of returns	Adjusted gross income less deficit	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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**3,912,940**	**349,173,490**	**492,630**	**20,338,284**	**3,290,923**	**41,760,208**	**3,402,524**	**295,103,405**	**3,040,914**	**56,617,470**	**3,045,460**	**59,199,609**
No adjusted gross income (includes deficits)	123,238	-10,308,919	0	0	0	0	0	0	168	9,517	168	9,592
$1 under $5,000	154,821	339,626	8,040	75,278	144,691	1,809,074	3,468	5,991	2,954	502	3,003	509
$5,000 under $10,000	142,096	1,052,349	7,523	108,604	134,572	1,710,244	* 1,006	* 7,128	1,178	1,101	1,178	1,101
$10,000 under $15,000	157,599	1,980,767	4,323	99,261	153,276	1,945,265	74,906	110,139	50,932	7,489	50,932	7,489
$15,000 under $20,000	161,811	2,841,995	5,450	290,704	156,361	1,980,912	159,625	765,285	110,547	51,890	110,597	51,894
$20,000 under $25,000	181,840	4,090,074	8,297	109,793	173,542	2,205,263	179,851	1,729,568	139,288	129,008	139,435	129,084
$25,000 under $30,000	220,057	6,062,013	13,404	191,100	205,658	2,629,921	218,047	3,194,040	162,374	235,081	162,423	235,114
$30,000 under $40,000	491,569	17,234,995	31,261	607,956	459,300	5,789,031	490,558	10,786,992	433,992	974,442	434,141	974,693
$40,000 under $50,000	478,125	21,379,178	38,016	614,706	440,109	5,614,017	478,072	14,978,034	427,871	1,355,809	428,019	1,356,039
$50,000 under $75,000	860,888	52,103,375	105,132	2,012,579	753,749	9,559,805	857,838	40,152,370	800,839	4,330,765	801,047	4,331,410
$75,000 under $100,000	351,192	30,369,694	70,573	1,518,735	280,600	3,565,889	350,190	24,986,904	341,222	3,737,467	341,491	3,738,139
$100,000 under $200,000	455,335	59,902,172	134,911	2,761,350	320,410	4,073,470	455,310	52,469,833	439,754	8,987,035	440,694	9,036,568
$200,000 under $500,000	97,466	28,525,110	40,885	1,362,448	56,574	722,511	96,958	26,113,498	93,897	5,661,812	95,772	5,818,570
$500,000 under $1,000,000	19,437	13,063,263	12,505	786,374	6,931	88,850	19,269	11,901,761	18,695	3,146,573	19,182	3,247,743
$1,000,000 under $1,500,000	5,761	6,934,037	3,610	352,674	2,150	27,622	5,748	6,380,611	5,685	1,800,105	5,718	1,877,380
$1,500,000 under $2,000,000	2,947	5,061,198	2,008	258,783	938	11,990	2,940	4,671,700	2,864	1,334,315	2,928	1,394,352
$2,000,000 under $5,000,000	5,365	16,332,731	3,813	837,551	1,548	19,791	5,354	14,985,926	5,296	4,261,204	5,348	4,484,152
$5,000,000 under $10,000,000	1,687	11,765,312	1,373	591,650	314	3,998	1,682	10,825,429	1,669	2,927,210	1,681	3,117,793
$10,000,000 or more	1,707	80,444,520	1,506	7,758,739	199	2,557	1,702	71,038,195	1,689	17,666,149	1,705	19,387,986
Taxable returns, total	**3,045,460**	**340,311,798**	**435,168**	**18,607,457**	**2,605,990**	**33,098,360**	**3,043,890**	**285,292,361**	**3,040,914**	**56,617,470**	**3,045,460**	**59,199,609**
No adjusted gross income (includes deficits)	168	-1,590,492	0	0	0	0	0	0	168	9,517	168	9,592
$1 under $5,000	3,003	8,782	** 9,372	** 57,551	** 294,690	** 3,734,806	** 304,370	** 1,964,346	2,954	502	3,003	509
$5,000 under $10,000	1,178	8,730	**	**	**	**	**	**	1,178	1,101	1,178	1,101
$10,000 under $15,000	50,932	699,306	**	**	**	**	**	**	50,932	7,489	50,932	7,489
$15,000 under $20,000	110,597	1,952,775	**	**	**	**	**	**	110,547	51,890	110,597	51,894
$20,000 under $25,000	139,435	3,142,701	**	**	**	**	**	**	139,288	129,008	139,435	129,084
$25,000 under $30,000	162,423	4,489,736	**	**	154,132	1,957,420	162,423	2,363,110	162,374	235,081	162,423	235,114
$30,000 under $40,000	434,141	15,272,974	** 33,981	** 531,909	407,443	5,137,954	434,141	9,621,006	433,992	974,442	434,141	974,693
$40,000 under $50,000	428,019	19,135,432	34,615	531,972	393,403	5,026,296	428,019	13,447,733	427,871	1,355,809	428,019	1,356,039
$50,000 under $75,000	801,047	48,605,918	91,690	1,597,453	707,349	8,983,010	801,047	37,715,017	800,839	4,330,765	801,047	4,331,410
$75,000 under $100,000	341,491	29,549,745	66,230	1,308,178	275,243	3,498,958	341,491	24,473,848	341,222	3,737,467	341,491	3,738,139
$100,000 under $200,000	440,694	57,820,041	133,835	2,744,765	306,847	3,904,774	440,674	50,577,127	439,754	8,987,035	440,694	9,036,568
$200,000 under $500,000	95,772	28,005,256	40,723	1,329,144	55,049	703,457	95,333	25,639,623	93,897	5,661,812	95,772	5,818,570
$500,000 under $1,000,000	19,182	12,898,348	12,456	771,345	6,726	86,266	19,032	11,753,662	18,695	3,146,573	19,182	3,247,743
$1,000,000 or more	17,380	120,312,547	12,268	9,735,139	5,106	65,420	17,361	107,736,889	17,203	27,988,982	17,380	30,261,664
Nontaxable returns, total	**867,480**	**8,861,691**	**57,462**	**1,730,827**	**684,933**	**8,661,847**	**358,635**	**9,811,044**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Returns of heads of households											
	Number of returns	Adjusted gross income less deficit	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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**21,240,317**	**1,037,010,822**	**1,189,469**	**39,599,535**	**19,632,801**	**369,792,488**	**16,162,885**	**658,401,480**	**7,253,234**	**80,167,927**	**7,255,293**	**81,554,298**
No adjusted gross income (includes deficits)	418,044	-5,663,364	0	0	0	0	0	0	293	17,192	293	17,192
$1 under $5,000	644,578	1,500,478	4,563	80,441	640,014	12,024,136	0	0	0	0	0	0
$5,000 under $10,000	905,840	7,050,139	4,245	74,112	901,594	16,977,412	**	**	**	**	**	**
$10,000 under $15,000	1,606,806	20,151,818	5,361	269,666	1,601,445	30,177,031	**	**	**	**	**	**
$15,000 under $20,000	1,906,721	33,387,804	8,643	272,854	1,898,078	35,751,946	**	**	**	**	**	**
$20,000 under $25,000	1,870,213	42,143,232	13,038	311,079	1,857,175	34,938,913	** 2,303,849	** 6,905,311	** 54,834	** 14,157	** 54,834	** 14,157
$25,000 under $30,000	1,947,419	53,516,222	16,408	455,799	1,931,011	36,350,430	1,940,206	16,319,412	128,208	55,463	128,208	55,463
$30,000 under $40,000	3,546,653	123,133,503	52,850	1,391,574	3,493,803	65,734,793	3,539,293	55,245,098	509,421	475,402	509,421	475,402
$40,000 under $50,000	2,232,401	99,654,083	74,977	2,103,560	2,157,424	40,666,647	2,228,289	56,353,262	1,134,010	1,626,687	1,134,010	1,626,687
$50,000 under $75,000	3,130,763	190,923,665	209,462	5,872,036	2,921,301	55,026,565	3,124,713	129,017,383	2,485,340	7,183,972	2,485,340	7,183,973
$75,000 under $100,000	1,418,570	121,571,248	250,497	7,063,389	1,168,073	22,004,438	1,417,546	91,711,197	1,352,070	8,636,552	1,352,081	8,636,566
$100,000 under $200,000	1,289,413	169,608,771	374,185	11,080,667	915,227	17,350,681	1,287,385	139,532,000	1,269,962	21,001,588	1,270,223	21,002,449
$200,000 under $500,000	260,151	73,740,677	133,353	4,752,329	126,797	2,394,665	258,910	65,737,053	257,114	14,662,407	258,379	14,853,829
$500,000 under $1,000,000	42,124	27,867,019	26,713	1,268,358	15,411	291,811	42,103	25,813,353	41,721	7,032,117	41,962	7,202,780
$1,000,000 under $1,500,000	8,811	10,735,679	6,435	559,923	2,374	44,985	8,805	9,832,163	8,672	2,789,947	8,775	2,869,540
$1,500,000 under $2,000,000	3,695	6,312,826	2,691	254,060	1,004	18,978	3,684	5,871,933	3,586	1,676,920	3,676	1,734,758
$2,000,000 under $5,000,000	5,488	16,591,282	3,944	691,356	1,544	29,148	5,475	15,368,798	5,403	4,422,834	5,468	4,592,727
$5,000,000 under $10,000,000	1,505	10,364,542	1,152	379,247	352	6,654	1,504	9,682,728	1,493	2,735,340	1,503	2,869,764
$10,000,000 or more	1,125	34,421,197	952	2,719,086	173	3,256	1,124	31,011,788	1,109	7,837,348	1,123	8,419,013
Taxable returns, total	**7,255,293**	**689,690,965**	**966,209**	**31,998,212**	**6,288,788**	**118,551,815**	**7,253,762**	**532,498,404**	**7,253,234**	**80,167,927**	**7,255,293**	**81,554,298**
No adjusted gross income (includes deficits)	293	-224,829	0	0	0	0	0	0	293	17,192	293	17,192
$1 under $5,000	0	0	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	** 2,159	** 41,496	0	0	** 2,159	** 40,589	** 2,107	** 1,431	** 2,159	** 352	** 2,159	** 352
$10,000 under $15,000	**	**	0	0	**	**	**	**	**	**	**	**
$15,000 under $20,000	**	**	0	0	**	**	**	**	**	**	**	**
$20,000 under $25,000	52,675	1,221,357	**	**	51,667	981,384	52,675	210,446	52,675	13,805	52,675	13,805
$25,000 under $30,000	128,208	3,540,698	**	**	127,200	2,420,152	128,208	1,073,141	128,208	55,463	128,208	55,463
$30,000 under $40,000	509,421	18,377,771	11,418	228,284	500,019	9,402,093	509,421	8,651,835	509,421	475,402	509,421	475,402
$40,000 under $50,000	1,134,010	51,101,347	30,223	723,165	1,103,787	20,836,907	1,134,010	29,293,495	1,134,010	1,626,687	1,134,010	1,626,687
$50,000 under $75,000	2,485,340	153,109,159	156,312	4,011,937	2,329,028	43,879,893	2,485,340	104,442,312	2,485,340	7,183,972	2,485,340	7,183,973
$75,000 under $100,000	1,352,081	115,966,081	227,218	5,993,116	1,124,862	21,190,555	1,352,068	88,021,153	1,352,070	8,636,552	1,352,081	8,636,566
$100,000 under $200,000	1,270,223	167,303,906	366,018	10,512,774	904,206	17,044,576	1,270,223	138,143,134	1,269,962	21,001,588	1,270,223	21,002,449
$200,000 under $500,000	258,379	73,247,134	133,193	4,713,781	125,186	2,364,248	257,225	65,308,902	257,114	14,662,407	258,379	14,853,829
$500,000 under $1,000,000	41,962	27,757,678	26,683	1,254,101	15,279	289,372	41,959	25,720,330	41,721	7,032,117	41,962	7,202,780
$1,000,000 or more	20,544	78,249,166	15,146	4,561,054	5,395	102,046	20,528	71,632,226	20,262	19,462,389	20,544	20,485,801
Nontaxable returns, total	**13,985,023**	**347,319,858**	**223,260**	**7,601,323**	**13,344,013**	**251,240,673**	**8,909,123**	**125,903,076**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Returns of single persons											
	Number of returns	Adjusted gross income less deficit	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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**81,422,759**	**3,912,671,925**	**6,625,713**	**201,648,488**	**71,941,834**	**883,585,281**	**60,486,834**	**2,930,507,574**	**51,839,806**	**496,994,890**	**51,845,953**	**508,083,345**
No adjusted gross income (includes deficits)	2,851,176	-51,602,893	0	0	0	0	0	0	1,981	22,225	1,984	22,348
$1 under $5,000	6,978,179	16,574,403	59,303	1,479,982	6,915,869	65,635,184	226,482	289,337	138,480	19,315	138,480	19,315
$5,000 under $10,000	7,161,336	53,930,358	71,913	1,774,170	7,089,423	79,087,024	252,302	819,017	180,501	76,037	180,501	76,037
$10,000 under $15,000	7,337,444	91,748,952	92,204	2,165,448	7,244,233	91,065,767	3,199,152	4,358,375	1,004,550	203,466	1,004,550	203,466
$15,000 under $20,000	6,682,302	116,477,401	122,081	3,243,293	6,560,221	83,266,366	6,608,824	30,325,560	3,112,254	1,195,186	3,112,254	1,195,186
$20,000 under $25,000	5,571,779	125,348,264	130,106	3,244,588	5,441,673	69,056,003	5,525,299	52,817,590	4,318,433	3,903,413	4,318,433	3,903,413
$25,000 under $30,000	5,273,508	144,768,327	138,145	3,081,643	5,135,364	65,260,370	5,247,646	75,649,328	4,557,348	6,395,087	4,557,348	6,395,087
$30,000 under $40,000	9,292,101	323,115,069	323,844	8,460,380	8,968,257	114,030,446	9,247,759	199,809,178	8,698,036	19,188,582	8,698,036	19,188,582
$40,000 under $50,000	7,193,036	322,482,930	416,307	9,993,412	6,776,729	86,419,137	7,166,950	224,720,559	6,993,451	23,434,740	6,993,451	23,434,740
$50,000 under $75,000	11,227,046	682,764,971	1,257,236	29,101,290	9,969,810	127,956,652	11,181,601	522,004,431	11,051,739	64,288,531	11,051,739	64,288,531
$75,000 under $100,000	5,152,809	442,836,369	1,231,404	29,374,355	3,921,404	50,738,586	5,133,974	360,791,605	5,107,934	55,551,612	5,107,995	55,551,700
$100,000 under $200,000	5,025,462	665,028,995	1,881,325	45,652,203	3,144,126	40,913,267	5,021,919	572,636,206	5,007,499	102,197,385	5,008,043	102,200,078
$200,000 under $500,000	1,352,457	388,158,330	690,195	23,357,956	662,261	8,680,961	1,351,646	352,332,224	1,345,557	77,489,355	1,349,674	79,326,200
$500,000 under $1,000,000	213,394	143,457,981	131,976	7,712,590	81,418	1,069,856	212,983	132,036,748	212,267	34,168,894	212,951	35,736,272
$1,000,000 under $1,500,000	44,926	54,294,868	30,182	3,114,898	14,744	192,713	44,775	49,633,909	44,537	13,507,036	44,847	14,274,736
$1,500,000 under $2,000,000	19,543	33,692,456	13,861	1,764,609	5,682	74,299	19,484	30,846,145	19,353	8,603,202	19,473	9,102,719
$2,000,000 under $5,000,000	31,640	94,655,032	23,618	5,138,686	8,014	104,734	31,515	86,323,718	31,397	24,236,228	31,593	25,737,172
$5,000,000 under $10,000,000	8,567	58,905,825	6,873	3,429,155	1,694	22,103	8,517	53,629,954	8,505	14,752,661	8,556	15,754,407
$10,000,000 or more	6,052	206,034,288	5,140	19,559,830	912	11,814	6,007	181,483,687	5,983	47,761,937	6,046	51,673,355
Taxable returns, total	**51,845,953**	**3,658,952,114**	**5,949,180**	**173,377,251**	**45,893,762**	**582,916,713**	**51,840,112**	**2,867,991,512**	**51,839,806**	**496,994,890**	**51,845,953**	**508,083,345**
No adjusted gross income (includes deficits)	1,984	-2,848,401	0	0	0	0	0	0	1,981	22,225	1,984	22,348
$1 under $5,000	138,480	439,365	* 3,024	* 88,320	135,457	234,668	135,839	210,219	138,480	19,315	138,480	19,315
$5,000 under $10,000	180,501	1,323,991	3,331	11,800	177,170	641,528	180,269	664,236	180,501	76,037	180,501	76,037
$10,000 under $15,000	1,004,550	13,660,418	* 2,017	* 11,996	1,001,525	11,719,378	1,004,358	1,822,500	1,004,550	203,466	1,004,550	203,466
$15,000 under $20,000	3,112,254	55,648,900	29,724	414,846	3,082,530	39,126,243	3,112,254	15,737,794	3,112,254	1,195,186	3,112,254	1,195,186
$20,000 under $25,000	4,318,433	97,336,454	65,110	1,099,403	4,253,324	54,057,832	4,318,433	41,405,124	4,318,433	3,903,413	4,318,433	3,903,413
$25,000 under $30,000	4,557,348	125,266,415	98,393	1,798,851	4,458,955	56,720,209	4,557,347	65,864,159	4,557,348	6,395,087	4,557,348	6,395,087
$30,000 under $40,000	8,698,036	302,901,039	244,930	4,863,535	8,453,107	107,512,779	8,698,036	188,688,259	8,698,036	19,188,582	8,698,036	19,188,582
$40,000 under $50,000	6,993,451	313,613,329	355,446	7,201,948	6,638,005	84,661,943	6,993,451	219,894,965	6,993,451	23,434,740	6,993,451	23,434,740
$50,000 under $75,000	11,051,739	672,467,861	1,176,133	24,442,524	9,875,606	126,713,842	11,051,733	517,004,331	11,051,739	64,288,531	11,051,739	64,288,531
$75,000 under $100,000	5,107,995	439,044,330	1,200,855	26,264,253	3,907,140	50,557,942	5,107,975	359,599,113	5,107,934	55,551,612	5,107,995	55,551,700
$100,000 under $200,000	5,008,043	662,564,294	1,869,948	43,996,306	3,138,083	40,837,275	5,008,033	571,632,687	5,007,499	102,197,385	5,008,043	102,200,078
$200,000 under $500,000	1,349,674	387,352,103	688,992	23,029,653	660,682	8,661,121	1,349,437	351,853,606	1,345,557	77,489,355	1,349,674	79,326,200
$500,000 under $1,000,000	212,951	143,163,836	131,724	7,543,390	81,227	1,067,475	212,760	131,901,227	212,267	34,168,894	212,951	35,736,272
$1,000,000 or more	110,515	447,018,180	79,555	32,610,427	30,952	404,478	110,186	401,713,291	109,775	108,861,063	110,515	116,542,389
Nontaxable returns, total	**29,576,805**	**253,719,811**	**676,533**	**28,271,237**	**26,048,072**	**300,668,568**	**8,646,723**	**62,516,061**	**0**	**0**	**0**	**0**

* 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.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2021 (Filing Year 2022)

[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	**160,824,340**	**14,795,614,070**	**54,248,325**	**9,496,757,833**	**3,912,940**	**349,173,490**	**21,240,317**	**1,037,010,822**	**81,422,759**	**3,912,671,925**
Total income	158,096,247	14,936,967,974	54,022,270	9,595,241,139	3,837,853	351,759,176	20,912,572	1,046,144,341	79,323,552	3,943,823,318
Salaries and wages	126,082,290	9,022,352,941	42,906,849	5,431,182,195	3,191,568	207,536,507	18,129,285	829,008,176	61,854,588	2,554,626,063
Taxable interest	48,990,485	103,535,203	27,190,291	71,474,174	863,938	3,960,719	3,267,241	2,321,351	17,669,015	25,778,959
Tax-exempt interest [1]	6,569,327	55,518,422	3,848,803	35,921,807	87,217	1,201,387	169,933	1,105,170	2,463,373	17,290,058
Ordinary dividends	32,247,057	386,961,461	17,534,923	256,396,455	566,652	14,081,701	1,169,740	8,801,370	12,975,742	107,681,935
Qualified dividends [1]	30,524,800	295,906,194	16,659,127	197,380,382	515,815	11,400,783	1,085,721	6,645,098	12,264,137	80,479,932
State income tax refunds	3,150,440	3,567,122	1,095,248	1,620,111	77,540	97,437	348,187	415,237	1,629,464	1,434,337
Alimony received	258,837	8,507,104	10,040	184,082	* 1,082	* 13,106	80,365	2,847,299	167,350	5,462,618
Business or profession net income	21,105,685	517,081,772	9,667,272	325,818,210	396,081	12,070,201	3,054,396	49,367,123	7,987,935	129,826,237
Business or profession net loss	7,546,660	105,580,403	3,394,389	52,741,876	194,744	3,676,501	1,151,937	14,677,607	2,805,590	34,484,420
Sales of capital assets net gain	25,002,919	2,072,684,889	13,513,911	1,541,149,320	436,829	72,050,126	996,778	52,281,539	10,055,400	407,203,903
Sales of capital assets net loss	8,074,079	16,241,889	4,231,386	9,133,872	174,306	187,986	405,748	743,367	3,262,638	6,176,664
Sales of property other than capital assets, net gain less loss	1,995,827	50,686,440	1,443,269	38,930,075	34,562	3,991,443	72,813	355,959	445,183	7,408,963
Taxable Individual Retirement Arrangement (IRA) distributions	15,584,165	408,382,461	8,931,925	272,104,146	199,237	4,716,742	398,642	7,780,823	6,054,361	123,780,750
Taxable pensions and annuities	29,357,159	858,038,339	15,382,329	532,119,362	520,337	12,000,579	1,587,390	30,334,983	11,867,103	283,583,416
Total rental and royalty net income	6,305,037	125,168,233	3,977,222	82,613,610	118,344	3,423,835	255,223	3,278,398	1,954,248	35,852,390
Total rental and royalty net loss	3,496,912	56,765,983	2,079,714	37,133,982	39,258	1,435,332	264,292	3,316,068	1,113,648	14,880,600
Farm rental net income less loss [1]	423,298	5,555,955	269,055	2,996,182	6,579	355,042	5,660	17,402	142,004	2,187,329
Partnership and S corporation net income less loss	9,331,698	975,656,400	6,462,494	798,331,041	207,580	21,324,417	450,051	30,376,833	2,211,572	125,624,109
Estate and trust net income less loss	673,979	43,488,523	365,301	25,785,010	13,954	1,810,387	13,795	764,886	280,928	15,128,239
Farm net income less loss	1,724,143	-26,141,944	1,264,446	-20,521,679	27,182	-742,345	56,805	-749,104	375,711	-4,128,816
Unemployment compensation	15,809,172	208,872,354	5,656,408	80,257,316	321,804	3,926,841	2,966,097	39,352,843	6,864,863	85,335,354
Taxable Social Security benefits	23,798,351	412,830,233	13,886,587	289,400,244	409,746	6,080,400	550,187	6,054,335	8,951,831	111,295,255
Net operating loss	1,155,701	185,261,326	549,959	118,694,747	34,625	11,047,427	38,154	5,370,490	532,962	50,148,663
Cancellation of debt	798,188	6,955,173	419,680	4,378,769	26,740	301,933	100,776	431,526	250,993	1,842,946
Taxable health savings account distributions	533,041	677,875	262,267	426,559	6,853	9,179	51,623	54,615	212,298	187,522
Foreign-earned income exclusion	430,205	28,104,316	130,583	10,963,654	84,646	5,108,773	23,853	1,828,907	191,123	10,202,983
Gambling earnings	2,249,499	46,630,967	1,087,312	25,966,253	47,574	1,267,203	278,398	3,763,344	836,216	15,634,168
Other income less loss	6,384,708	50,539,343	3,380,284	28,411,329	140,962	1,717,114	474,465	2,976,697	2,388,997	17,434,203
Total statutory adjustments [2]	32,835,517	141,160,696	16,085,095	98,400,530	596,853	2,582,638	4,055,844	9,115,302	12,097,724	31,062,227
Educator expenses deduction	3,115,144	826,402	1,882,280	529,505	115,695	27,926	316,085	76,888	801,085	192,083
Certain business expenses of reservists, performing artists, etc.	273,260	2,082,951	96,382	671,933	10,314	50,521	50,373	432,131	116,191	928,366
Health savings account deduction	1,933,557	5,888,886	1,193,225	4,515,643	31,578	72,604	161,481	352,730	547,274	947,909
Moving expenses adjustment	94,125	268,955	48,806	149,882	* 6,584	* 5,579	6,016	49,403	32,719	64,092
Deductible part of self-employment tax	21,622,374	38,595,947	10,442,631	25,211,122	405,573	766,029	3,016,671	3,495,371	7,757,498	9,123,425
Payments to a Keogh plan	998,658	28,919,016	766,406	23,285,107	11,254	311,651	36,063	1,087,850	184,935	4,234,408
Self-employed health insurance deduction	3,667,399	30,805,238	2,416,332	24,530,682	53,314	410,202	166,413	1,032,831	1,031,341	4,831,522
Penalty on early withdrawal of savings	306,653	123,875	156,269	78,627	5,491	3,788	11,900	9,545	132,994	31,915

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2021 (Filing Year 2022)—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)
Alimony paid	377,781	9,743,923	147,202	3,616,839	15,386	546,730	45,866	1,337,659	169,327	4,242,696
IRA payments	2,415,869	13,682,667	1,429,742	9,712,585	27,147	109,541	152,908	535,717	806,072	3,324,824
Student loan interest deduction	4,941,992	4,289,185	2,232,805	1,895,692	0	0	431,543	340,584	2,277,644	2,052,909
Other adjustments	154,225	4,502,757	76,712	3,286,746	4,354	206,487	19,562	278,498	53,598	731,026
Charitable contributions if took standard deduction	47,979,584	17,928,056	23,679,477	11,788,652	985,898	257,615	4,818,160	1,283,731	18,496,049	4,598,059
Total itemized deductions	14,842,685	659,680,547	6,534,873	398,094,241	492,630	20,338,284	1,189,469	39,599,535	6,625,713	201,648,488
Medical and dental expenses deduction	3,693,434	75,886,325	1,346,840	28,915,476	114,649	2,012,785	277,561	4,115,037	1,954,384	40,843,027
Taxes paid deduction	14,687,846	119,541,517	6,506,684	60,139,218	484,114	2,194,071	1,169,062	9,761,166	6,527,985	47,447,063
Interest paid deduction	11,754,235	163,273,742	5,669,083	99,147,513	338,886	4,832,222	1,019,952	13,819,984	4,726,313	45,474,024
Contributions deduction	12,117,590	263,250,541	5,904,553	188,792,323	349,386	10,131,419	941,611	8,873,346	4,922,039	55,453,454
Casualty or theft loss deduction	10,137	725,693	6,018	408,522	* 304	* 98,081	* 1,311	* 43,526	2,504	175,563
Total miscellaneous deductions	940,093	37,010,346	480,982	20,695,365	25,954	1,069,850	87,269	2,986,519	345,888	12,258,612
Total standard deduction	141,872,935	2,506,538,615	47,007,378	1,211,400,639	3,290,923	41,760,208	19,632,801	369,792,488	71,941,834	883,585,281
Basic standard deduction	141,872,935	2,452,790,173	47,007,378	1,178,708,797	3,290,923	41,172,539	19,632,801	368,584,683	71,941,834	864,324,155
Additional standard deduction	26,009,049	52,824,316	13,848,351	32,185,163	391,582	528,212	623,576	1,062,426	11,145,539	19,048,516
Disaster loss deduction	52,172	924,126	26,711	506,680	* 2,999	* 59,456	* 7,046	* 145,379	15,416	212,610
Qualified business income deduction	25,924,668	205,779,729	14,652,386	158,184,292	505,255	4,896,422	1,854,603	7,614,350	8,912,424	35,084,664
Taxable income	128,519,569	11,767,185,281	48,467,325	7,883,172,823	3,402,524	295,103,405	16,162,885	658,401,480	60,486,834	2,930,507,574
Alternative minimum tax	243,550	5,598,598	159,256	4,188,629	9,748	177,501	9,986	194,262	64,559	1,038,207
Total tax credits [3]	67,228,472	150,056,640	30,033,055	97,508,031	1,199,349	5,399,129	15,340,527	27,492,442	20,655,542	19,657,037
Foreign tax credit	10,826,959	29,482,592	6,322,632	18,838,564	217,616	3,123,171	334,349	1,853,379	3,952,363	5,667,478
Nonrefundable child and dependent care credit	601,920	1,077,709	383,841	717,673	* 3,314	* 7,140	195,679	325,563	19,087	27,332
Nonrefundable education credit	8,122,952	8,279,606	3,375,135	4,079,434	0	0	1,201,893	1,193,261	3,545,923	3,006,912
Retirement savings contribution credit	9,199,130	1,759,140	2,813,442	701,369	189,850	27,278	2,694,931	549,804	3,500,907	480,689
Nonrefundable child and other dependent tax credit	11,778,814	8,724,570	6,475,005	5,360,198	157,835	146,132	4,642,783	2,914,787	503,192	303,453
Residential energy credits	2,606,659	5,333,333	1,536,848	3,504,474	58,101	100,935	294,217	463,968	717,494	1,263,955
Total other nonrefundable credits [4]	1,096,247	10,366,908	734,813	8,208,152	17,749	355,101	81,771	382,085	261,913	1,421,570
General business credit	522,507	7,067,166	377,598	5,645,724	12,654	291,184	26,670	216,601	105,586	913,658
Prior-year minimum tax credit	124,228	1,493,146	89,672	1,182,490	2,786	33,021	4,897	49,995	26,874	227,639
Adoption credit	71,702	335,203	54,575	306,161	0	0	** 17,127	** 29,042	**	**
Credit for the elderly or disabled	40,263	3,734	5,760	1,395	**	**	** 8	** 6	34,496	2,333
Alternative motor vehicle credit	22,513	103,380	4,586	27,881	* 12	* 127	5,217	27,794	12,698	47,578
Alternative fuel vehicle refueling property credit	87,508	42,683	63,656	29,805	1,216	318	6,123	3,242	16,513	9,317
Qualified plug-in electric vehicle credit	166,244	1,037,358	130,600	863,645	450	3,110	8,753	27,673	26,441	142,930
Mortgage interest credit	90,788	136,590	37,579	54,023	**	**	** 15,054	** 21,492	38,155	61,074
Earned income credit used to offset income tax before credits	15,303,483	9,374,006	2,317,340	1,921,913	47,608	44,913	6,478,931	5,153,039	6,459,605	2,254,141
offset income tax before credits	23,390,345	57,613,280	15,862,978	43,243,938	551,821	1,314,532	6,439,873	12,148,000	535,673	906,811
American opportunity credit used to offset income tax before credits	3,173,123	2,379,377	1,802,188	1,551,731	0	0	359,320	240,377	1,011,615	587,270

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2021 (Filing Year 2022)—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)
Recovery rebate credit used to offset income tax before credits [5]	5,070,792	7,093,487	1,913,093	3,608,310	170,507	202,588	519,852	764,865	2,467,340	2,517,724
Refundable child and dependent care credit used to offset income tax before credits	3,462,895	5,987,803	2,593,310	4,558,831	16,716	39,365	806,139	1,311,791	46,730	77,815
Income tax after credits	104,549,808	2,136,650,742	42,415,854	1,502,870,455	3,040,914	56,617,470	7,253,234	80,167,927	51,839,806	496,994,890
Total income tax	104,573,768	2,196,348,205	42,427,061	1,547,510,953	3,045,460	59,199,609	7,255,293	81,554,298	51,845,953	508,083,345
Total tax liability	108,226,969	2,287,567,821	43,755,267	1,612,073,972	3,153,272	61,532,484	7,570,418	86,132,308	53,748,011	527,829,058
Total tax payments	140,403,775	2,354,668,316	49,991,669	1,632,734,184	3,343,310	62,001,444	17,898,655	120,233,238	69,170,142	539,699,449
Income tax withheld	137,245,950	1,470,768,559	48,662,489	951,225,454	3,276,874	31,438,093	17,602,258	94,156,870	67,704,328	393,948,141
Estimated tax payments	10,159,899	534,373,752	6,335,673	412,501,914	178,024	16,281,463	257,869	12,285,002	3,388,333	93,305,373
Overpayment refunded	112,779,775	378,564,518	32,563,439	158,709,971	2,248,961	5,893,037	19,306,299	109,738,717	58,661,077	104,222,794
Tax due at time of filing	38,883,806	305,053,445	18,534,736	203,424,260	1,409,435	8,604,915	1,745,506	12,184,554	17,194,129	80,839,716

* 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 the domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.
[3] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, prior-year returns with the refundable prior-year minimum tax credit, and qualified sick and family leave credit.
[4] Includes District of Columbia first time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners, additional reporting section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.
[5] The recovery rebate credit was for taxpayers who did not receive the full amount of the recovery rebate in the third round Economic Impact Payments.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**160,824,340**	**14,795,614,070**	**158,096,247**	**14,936,967,974**	**126,082,290**	**9,022,352,941**	**48,990,485**	**103,535,203**	**6,569,327**	**55,518,422**
No adjusted gross income	4,098,522	-171,836,364	1,370,429	-169,858,654	488,212	23,670,507	565,509	3,480,795	57,924	958,274
$1 under $5,000	8,487,025	19,987,243	8,487,025	20,664,427	4,990,145	20,132,275	1,715,167	448,690	81,923	88,126
$5,000 under $10,000	8,944,908	67,651,359	8,944,908	69,127,875	6,353,567	48,844,902	1,132,747	510,374	73,701	202,799
$10,000 under $15,000	10,056,377	125,912,056	10,056,377	128,160,740	6,943,210	83,858,745	1,414,387	647,673	88,828	190,552
$15,000 under $20,000	9,786,580	170,836,129	9,786,580	173,095,595	6,925,718	112,149,988	1,435,178	671,713	86,676	166,021
$20,000 under $25,000	8,863,570	199,508,960	8,863,570	201,976,498	6,845,285	140,010,172	1,439,606	678,317	83,587	254,288
$25,000 under $30,000	8,787,576	241,347,179	8,787,576	243,833,497	7,155,012	181,173,976	1,470,320	739,131	84,213	183,046
$30,000 under $40,000	16,123,068	561,386,434	16,123,068	566,513,701	13,754,153	445,172,100	2,801,612	1,349,938	185,185	485,953
$40,000 under $50,000	12,782,334	573,155,378	12,782,334	578,454,116	10,991,851	456,243,382	2,917,116	1,523,359	241,353	674,362
$50,000 under $75,000	22,653,934	1,392,395,599	22,653,934	1,404,063,709	19,109,110	1,063,075,172	6,685,822	4,385,387	639,872	1,839,498
$75,000 under $100,000	14,657,726	1,271,699,391	14,657,726	1,281,676,923	12,291,548	933,327,679	5,884,358	4,173,567	630,282	1,906,837
$100,000 under $200,000	24,044,481	3,297,058,075	24,044,481	3,326,794,396	20,368,720	2,355,845,184	12,805,970	13,402,654	1,867,180	8,917,871
$200,000 under $500,000	9,045,567	2,619,188,471	9,045,567	2,651,104,501	7,776,331	1,713,498,524	6,484,175	14,439,132	1,535,001	11,404,390
$500,000 under $1,000,000	1,617,144	1,092,599,034	1,617,144	1,108,640,897	1,371,980	593,531,858	1,408,417	8,049,644	509,107	7,414,214
$1,000,000 under $1,500,000	376,859	454,552,875	376,859	460,594,572	314,686	202,146,931	349,330	4,459,247	148,862	3,473,707
$1,500,000 under $2,000,000	156,020	268,278,123	156,020	271,207,460	127,464	104,008,030	148,403	2,875,469	69,529	2,253,316
$2,000,000 under $5,000,000	233,838	698,923,219	233,838	704,122,055	188,625	220,575,715	225,416	9,097,803	118,422	5,638,265
$5,000,000 under $10,000,000	63,406	435,242,550	63,406	436,931,542	50,463	108,085,376	62,111	6,177,098	37,253	3,138,614
$10,000,000 or more	45,404	1,477,728,359	45,404	1,479,864,123	36,210	217,002,426	44,841	26,425,211	30,429	6,328,290
Taxable returns, total	**104,573,768**	**13,879,929,368**	**104,572,612**	**14,001,773,810**	**87,103,951**	**8,193,035,658**	**39,236,213**	**95,196,481**	**5,942,441**	**52,319,278**
No adjusted gross income	4,367	-12,835,378	3,211	-12,803,341	2,498	449,614	2,565	433,116	664	58,049
$1 under $5,000	142,593	451,204	142,593	453,144	50,480	235,994	39,132	18,138	* 5,007	* 2,462
$5,000 under $10,000	184,757	1,358,544	184,757	1,362,388	110,018	525,440	47,182	30,594	* 5,065	* 827
$10,000 under $15,000	1,055,682	14,362,205	1,055,682	14,486,208	753,512	9,714,325	111,561	16,827	7,295	2,323
$15,000 under $20,000	3,224,975	57,643,020	3,224,975	58,033,304	2,069,379	34,409,095	461,831	231,763	26,350	24,426
$20,000 under $25,000	4,511,653	101,727,915	4,511,653	102,546,170	3,596,539	74,094,373	621,932	308,712	34,945	109,546
$25,000 under $30,000	5,152,142	141,934,070	5,152,142	143,050,038	4,263,699	108,785,783	801,232	428,708	45,150	89,019
$30,000 under $40,000	10,942,006	382,385,416	10,942,006	385,266,187	9,182,622	298,847,377	1,888,354	986,296	136,485	253,096
$40,000 under $50,000	10,179,035	457,336,377	10,179,035	460,901,980	8,675,623	360,698,708	2,371,735	1,238,880	201,121	436,053
$50,000 under $75,000	20,080,197	1,238,178,360	20,080,197	1,247,435,767	16,826,629	938,541,837	5,970,627	3,938,411	591,576	1,491,378
$75,000 under $100,000	13,899,732	1,206,614,503	13,899,732	1,215,495,769	11,645,393	885,148,430	5,588,575	3,881,314	600,362	1,742,527
$100,000 under $200,000	23,680,641	3,252,746,502	23,680,641	3,281,632,893	20,078,386	2,327,226,473	12,621,419	12,639,946	1,842,228	8,533,679
$200,000 under $500,000	9,025,608	2,613,795,014	9,025,608	2,645,652,939	7,761,397	1,710,317,221	6,472,600	14,309,820	1,532,735	11,341,396
$500,000 under $1,000,000	1,615,603	1,091,571,914	1,615,603	1,107,610,660	1,370,822	592,885,377	1,407,815	8,028,878	509,029	7,409,154
$1,000,000 or more	874,776	3,332,659,702	874,776	3,350,649,702	716,954	851,155,611	829,652	48,705,078	404,429	20,825,343
Nontaxable returns, total	**56,250,572**	**915,684,702**	**53,523,635**	**935,194,164**	**38,978,339**	**829,317,283**	**9,754,272**	**8,338,722**	**626,886**	**3,199,144**

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 2021 (Filing Year 2022)—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 Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**32,247,057**	**386,961,461**	**30,524,800**	**295,906,194**	**3,150,440**	**3,567,122**	**258,837**	**8,507,104**	**21,105,685**	**517,081,772**
No adjusted gross income	375,055	3,366,312	340,668	2,343,007	15,457	35,097	444	23,006	177,452	4,193,499
$1 under $5,000	790,696	717,653	712,438	466,517	21,911	15,458	* 4,031	* 11,196	1,387,699	3,659,049
$5,000 under $10,000	776,574	1,068,899	708,724	667,944	22,451	13,491	14,196	95,263	1,562,204	10,546,179
$10,000 under $15,000	714,119	1,183,718	653,265	721,307	32,539	21,277	14,108	137,040	2,046,193	20,104,970
$15,000 under $20,000	757,406	1,521,595	703,804	1,060,701	36,775	30,913	15,084	153,374	1,574,602	18,140,645
$20,000 under $25,000	685,968	1,464,978	618,604	895,825	36,491	23,900	8,078	111,826	1,258,745	16,237,426
$25,000 under $30,000	686,838	1,551,754	628,482	934,172	44,364	33,203	9,038	121,661	1,060,963	15,467,287
$30,000 under $40,000	1,480,384	3,306,237	1,363,506	2,196,487	130,581	93,974	26,262	357,539	1,633,405	26,647,935
$40,000 under $50,000	1,585,276	3,821,977	1,474,068	2,523,390	163,016	119,413	19,115	313,655	1,255,792	22,811,556
$50,000 under $75,000	3,974,772	12,460,005	3,723,163	8,599,225	608,874	489,315	60,246	1,329,923	2,395,327	48,371,161
$75,000 under $100,000	3,723,238	13,739,836	3,518,585	9,314,082	644,161	630,339	30,290	953,889	1,620,171	36,692,610
$100,000 under $200,000	8,972,329	51,096,349	8,568,560	36,162,406	1,086,276	1,213,217	40,181	2,015,412	3,193,268	97,740,921
$200,000 under $500,000	5,657,743	74,408,554	5,491,717	54,930,379	263,979	542,171	** 17,764	** 2,883,320	1,464,231	98,370,059
$500,000 under $1,000,000	1,299,171	44,870,842	1,266,819	34,477,019	26,449	76,775	**	**	310,202	40,285,196
$1,000,000 under $1,500,000	320,718	20,107,920	314,136	15,503,762	7,190	40,866	**	**	72,615	14,533,100
$1,500,000 under $2,000,000	136,624	12,094,139	133,787	9,363,207	3,225	20,224	**	**	29,373	8,245,025
$2,000,000 under $5,000,000	208,955	34,574,922	205,033	27,212,821	4,404	42,830	**	**	43,498	16,755,437
$5,000,000 under $10,000,000	58,225	22,076,152	57,194	17,867,740	1,289	36,388	**	**	11,675	7,274,231
$10,000,000 or more	42,967	83,529,618	42,247	70,666,204	1,007	88,272	**	**	8,271	11,005,486
Taxable returns, total	**27,486,117**	**369,999,552**	**26,162,099**	**283,901,845**	**2,852,012**	**3,269,848**	**196,851**	**7,794,550**	**11,131,241**	**391,845,112**
No adjusted gross income	1,658	501,601	1,478	393,578	130	1,156	**	**	626	225,897
$1 under $5,000	59,623	68,963	55,958	43,248	** 4,050	** 3,818	0	0	* 6,282	* 16,226
$5,000 under $10,000	92,265	190,965	89,242	110,195	**	**	0	0	16,443	38,396
$10,000 under $15,000	84,221	104,531	79,129	69,546	**	**	0	0	101,842	915,083
$15,000 under $20,000	237,522	268,697	214,135	169,453	15,636	12,633	** 10,080	** 112,205	255,034	2,391,175
$20,000 under $25,000	358,971	526,234	323,329	299,349	21,997	13,948	* 4,063	* 70,555	428,734	4,893,769
$25,000 under $30,000	389,535	573,175	355,783	291,422	31,167	24,088	* 5,023	* 60,324	413,682	5,508,027
$30,000 under $40,000	1,133,325	1,673,676	1,040,269	1,014,264	100,836	72,692	18,229	261,393	823,415	12,302,589
$40,000 under $50,000	1,357,546	2,701,852	1,265,761	1,616,729	139,272	97,037	14,089	205,579	791,446	12,467,321
$50,000 under $75,000	3,642,065	10,223,726	3,412,542	6,895,522	547,215	420,745	58,181	1,274,178	1,838,006	34,672,632
$75,000 under $100,000	3,557,361	12,430,239	3,360,998	8,376,729	616,952	597,881	30,241	949,493	1,421,972	30,351,490
$100,000 under $200,000	8,856,678	49,541,408	8,460,630	34,959,712	1,068,735	1,183,206	39,186	1,977,822	3,098,622	92,084,762
$200,000 under $500,000	5,649,507	74,127,513	5,484,348	54,732,374	262,485	537,438	** 17,760	** 2,883,001	1,459,789	98,039,047
$500,000 under $1,000,000	1,298,704	44,842,968	1,266,425	34,454,010	26,432	76,701	**	**	310,017	40,230,685
$1,000,000 or more	767,136	172,224,003	752,072	140,475,714	17,106	228,506	**	**	165,332	57,708,013
Nontaxable returns, total	**4,760,940**	**16,961,909**	**4,362,701**	**12,004,349**	**298,429**	**297,273**	**61,986**	**712,554**	**9,974,444**	**125,236,660**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Business or profession—continued		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	
	Net loss				Taxable net gain		Taxable net loss		Net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**7,546,660**	**105,580,403**	**4,505,544**	**23,889,533**	**20,497,375**	**2,048,795,356**	**8,074,079**	**16,241,889**	**1,106,072**	**71,724,946**
No adjusted gross income	496,910	19,401,043	22,086	65,371	168,588	19,015,791	347,354	860,874	54,720	2,397,268
$1 under $5,000	129,756	1,090,552	147,555	113,762	329,154	594,696	232,283	454,913	7,539	96,539
$5,000 under $10,000	174,436	1,934,591	156,516	245,186	332,066	1,350,615	254,651	482,569	9,361	166,731
$10,000 under $15,000	383,871	4,550,449	130,377	280,333	374,844	1,733,569	261,320	501,628	16,906	98,743
$15,000 under $20,000	489,504	5,821,504	116,943	295,710	419,502	2,147,651	277,969	506,220	17,378	345,900
$20,000 under $25,000	404,331	4,398,237	129,200	240,785	392,742	2,033,390	236,185	429,782	14,270	146,699
$25,000 under $30,000	398,390	4,249,474	103,882	259,495	422,949	2,354,104	248,004	453,545	13,370	172,742
$30,000 under $40,000	731,244	7,839,859	242,939	639,548	907,889	5,913,774	466,004	811,885	43,639	500,000
$40,000 under $50,000	614,437	6,422,149	262,877	778,440	975,226	6,347,528	414,682	764,543	29,658	443,227
$50,000 under $75,000	1,000,873	9,576,425	690,766	2,211,122	2,364,604	20,655,401	1,009,155	1,890,497	90,602	1,306,630
$75,000 under $100,000	712,587	7,506,827	576,208	2,396,707	2,289,026	27,763,563	853,928	1,644,525	93,350	1,318,444
$100,000 under $200,000	1,328,596	13,077,153	1,277,399	7,791,104	5,731,237	126,157,757	1,948,252	3,937,902	257,756	5,142,705
$200,000 under $500,000	526,968	8,282,956	570,826	6,797,511	4,062,046	239,861,626	1,153,231	2,553,466	228,337	6,577,398
$500,000 under $1,000,000	96,621	2,797,954	62,560	1,132,318	1,052,486	185,067,883	250,020	621,321	104,905	4,252,167
$1,000,000 under $1,500,000	23,020	1,176,858	9,603	365,803	276,029	98,605,526	55,654	147,697	38,297	2,196,307
$1,500,000 under $2,000,000	9,921	745,854	2,394	50,466	119,345	67,058,929	22,285	60,591	19,917	1,355,200
$2,000,000 under $5,000,000	16,222	2,221,287	2,895	117,583	185,600	216,578,879	31,810	87,792	38,264	3,629,616
$5,000,000 under $10,000,000	4,765	1,162,557	392	32,557	53,600	175,240,752	7,274	20,661	14,280	3,241,529
$10,000,000 or more	4,207	3,324,675	127	75,734	40,444	850,313,922	4,018	11,481	13,523	38,337,098
Taxable returns, total	**4,864,730**	**58,987,558**	**3,796,666**	**22,214,764**	**17,770,358**	**2,003,617,745**	**6,214,471**	**12,449,661**	**902,287**	**67,224,851**
No adjusted gross income	407	434,130	* 5	* 137	1,563	3,757,217	1,109	3,124	** 474	** 290,253
$1 under $5,000	* 3,965	* 48,055	17,107	24,814	41,229	79,761	* 3,301	* 4,502	**	**
$5,000 under $10,000	* 2,973	* 14,023	26,147	77,709	53,515	208,394	5,258	9,292	0	0
$10,000 under $15,000	34,120	335,035	21,368	83,429	51,016	261,096	20,665	27,311	** 3,047	** 26,260
$15,000 under $20,000	114,829	919,728	33,418	63,401	127,846	405,242	98,736	159,639	**	**
$20,000 under $25,000	180,007	1,758,669	85,729	131,508	184,068	500,177	123,545	211,431	6,556	20,061
$25,000 under $30,000	194,646	1,570,222	50,945	81,505	239,335	833,818	134,695	232,853	4,731	48,936
$30,000 under $40,000	405,356	3,750,618	196,704	372,180	640,368	2,379,339	344,501	582,701	16,989	117,137
$40,000 under $50,000	430,187	3,927,197	236,586	655,834	789,673	3,730,729	338,459	621,789	16,284	201,795
$50,000 under $75,000	845,641	7,499,730	650,376	2,033,464	2,091,948	15,596,941	896,643	1,681,507	66,473	983,858
$75,000 under $100,000	662,422	6,660,042	560,856	2,367,978	2,134,741	23,533,049	808,917	1,545,622	80,609	1,127,615
$100,000 under $200,000	1,309,570	12,467,267	1,269,176	7,755,403	5,631,398	120,921,458	1,918,956	3,878,399	250,791	4,904,830
$200,000 under $500,000	526,010	8,200,402	570,292	6,793,100	4,056,561	239,120,102	1,149,373	2,543,835	227,242	6,523,545
$500,000 under $1,000,000	96,518	2,784,538	62,551	1,132,164	1,052,243	184,930,265	249,576	620,217	104,852	4,241,480
$1,000,000 or more	58,078	8,617,901	15,408	642,138	674,855	1,407,360,158	120,739	327,440	124,239	48,739,082
Nontaxable returns, total	**2,681,930**	**46,592,846**	**708,877**	**1,674,769**	**2,727,017**	**45,177,610**	**1,859,607**	**3,792,228**	**203,785**	**4,500,094**

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 2021 (Filing Year 2022)—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				Rent	
	Net loss				Total [1]		Taxable [3]		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**889,755**	**21,038,506**	**15,584,165**	**408,382,461**	**32,171,355**	**1,506,948,061**	**29,357,159**	**858,038,339**	**4,928,465**	**91,678,200**
No adjusted gross income	79,342	8,127,233	114,208	1,992,887	248,894	6,763,059	193,961	3,171,606	102,529	2,263,877
$1 under $5,000	10,999	108,186	291,248	803,551	747,616	5,734,467	693,782	2,194,380	70,359	213,915
$5,000 under $10,000	16,915	125,570	505,204	2,565,706	983,565	9,362,560	944,195	5,601,441	134,419	746,968
$10,000 under $15,000	19,490	311,944	557,286	3,938,974	1,301,846	15,555,885	1,250,111	11,373,258	155,197	1,119,238
$15,000 under $20,000	15,131	268,413	545,318	4,783,292	1,322,953	17,825,944	1,268,203	14,244,330	146,470	1,206,072
$20,000 under $25,000	16,258	123,026	490,238	4,888,488	1,257,174	18,785,258	1,195,253	15,028,717	131,000	1,156,233
$25,000 under $30,000	18,613	219,973	509,524	5,079,260	1,258,069	22,377,250	1,176,711	16,915,492	111,940	975,219
$30,000 under $40,000	38,172	342,088	887,479	9,886,903	2,362,435	50,636,533	2,197,626	36,742,864	214,658	2,109,567
$40,000 under $50,000	23,941	302,524	926,489	11,265,236	2,237,532	52,865,761	2,079,488	40,461,903	208,096	1,788,123
$50,000 under $75,000	64,446	535,877	2,255,659	32,852,491	5,090,890	164,394,888	4,737,483	118,581,365	570,998	6,221,339
$75,000 under $100,000	85,435	697,396	2,007,006	39,055,981	4,189,391	183,811,124	3,870,768	122,865,979	522,769	6,243,061
$100,000 under $200,000	173,023	1,562,297	4,181,158	131,891,844	7,698,980	502,675,859	6,914,014	295,456,804	1,308,926	19,782,031
$200,000 under $500,000	172,662	2,130,451	1,849,303	108,787,482	2,835,784	323,076,078	2,378,973	142,093,107	879,957	21,787,890
$500,000 under $1,000,000	73,274	1,309,381	308,885	25,693,093	423,868	77,426,767	309,957	21,135,234	225,782	10,046,131
$1,000,000 under $1,500,000	28,451	705,075	67,779	6,573,862	93,871	21,775,336	64,883	4,286,668	60,449	4,089,289
$1,500,000 under $2,000,000	13,660	346,297	28,426	3,313,664	38,651	8,868,497	26,817	1,936,068	26,330	2,272,943
$2,000,000 under $5,000,000	24,925	1,312,791	41,232	7,074,590	54,952	15,425,227	37,790	3,380,526	39,738	4,930,100
$5,000,000 under $10,000,000	8,198	615,144	10,727	3,128,843	14,628	5,131,480	9,918	1,268,562	10,906	1,961,540
$10,000,000 or more	6,822	1,894,841	6,996	4,806,315	10,257	4,456,090	7,225	1,300,036	7,944	2,764,663
Taxable returns, total	**683,720**	**11,110,541**	**13,040,403**	**386,984,025**	**26,146,876**	**1,419,681,261**	**23,800,727**	**804,861,939**	**3,970,996**	**82,443,516**
No adjusted gross income	** 1,379	** 105,719	706	62,662	875	173,443	749	53,309	** 1,904	** 131,856
$1 under $5,000	0	0	* 6,047	* 11,719	12,114	30,420	12,114	30,420	**	**
$5,000 under $10,000	0	0	* 3,092	* 4,329	17,446	90,956	16,455	72,583	0	0
$10,000 under $15,000	**	**	26,419	134,898	106,639	1,378,341	105,582	1,225,976	5,488	48,715
$15,000 under $20,000	* 3,264	* 31,473	250,555	2,183,037	627,798	9,375,078	615,751	8,052,415	37,559	288,620
$20,000 under $25,000	* 4,041	* 34,600	243,673	2,362,488	660,308	10,097,990	632,591	8,342,877	57,867	484,192
$25,000 under $30,000	10,274	95,302	319,928	3,214,933	820,798	14,725,897	770,013	11,514,608	52,694	508,831
$30,000 under $40,000	19,322	106,062	751,789	8,731,888	1,916,589	42,242,905	1,804,040	32,685,141	134,208	1,376,313
$40,000 under $50,000	17,874	244,788	847,984	10,467,985	2,004,505	48,114,810	1,884,819	37,939,272	172,997	1,505,871
$50,000 under $75,000	54,164	328,699	2,163,443	31,667,083	4,809,417	158,507,245	4,497,016	114,977,795	496,836	5,385,056
$75,000 under $100,000	78,683	605,375	1,961,446	38,107,312	4,067,157	179,236,974	3,769,151	120,862,457	481,266	5,801,643
$100,000 under $200,000	167,369	1,343,293	4,154,029	130,864,390	7,635,177	499,946,879	6,860,611	293,965,052	1,281,013	19,179,401
$200,000 under $500,000	172,104	2,064,754	1,847,351	108,640,970	2,832,005	322,744,721	2,375,405	141,859,921	878,174	21,700,379
$500,000 under $1,000,000	73,225	1,292,539	308,823	25,676,234	423,745	77,389,377	309,851	21,118,382	225,689	10,037,829
$1,000,000 or more	82,020	4,857,937	155,120	24,854,097	212,301	55,626,226	146,581	12,161,730	145,303	15,994,810
Nontaxable returns, total	**206,035**	**9,927,965**	**2,543,762**	**21,398,436**	**6,024,479**	**87,266,800**	**5,556,431**	**53,176,401**	**957,469**	**9,234,685**

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 2021 (Filing Year 2022)—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)		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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**4,490,482**	**75,817,327**	**1,680,569**	**31,380,913**	**76,543**	**660,474**	**350,326**	**6,186,997**	**72,972**	**631,042**
No adjusted gross income	179,830	6,633,241	35,988	377,792	** 3,480	** 146,702	5,746	119,293	** 4,717	** 90,977
$1 under $5,000	54,264	559,661	33,794	32,010	**	**	* 4,246	* 14,451	**	**
$5,000 under $10,000	51,550	467,297	44,982	73,740	* 2,002	* 1,231	* 3,108	* 17,849	** 3,991	** 40,317
$10,000 under $15,000	87,094	888,826	48,911	201,084	0	0	13,838	107,374	**	**
$15,000 under $20,000	70,746	780,433	46,362	94,624	* 427	* 125	9,057	63,887	** 6,034	** 33,173
$20,000 under $25,000	89,290	989,512	42,108	136,320	* 2,554	* 19,431	14,518	76,595	**	**
$25,000 under $30,000	103,008	984,875	44,573	145,311	* 1,058	* 486	11,633	141,601	* 1,029	* 476
$30,000 under $40,000	193,952	2,157,593	61,262	233,636	* 2,012	* 1,789	15,124	97,215	* 5,033	* 31,482
$40,000 under $50,000	188,417	1,825,122	77,274	295,138	* 4,019	* 4,790	15,315	111,074	6,207	37,912
$50,000 under $75,000	519,940	13,802,521	191,439	1,156,874	6,017	7,863	46,004	847,298	* 7,048	* 28,279
$75,000 under $100,000	515,806	6,409,591	205,700	891,124	8,177	6,437	43,250	544,939	7,678	33,638
$100,000 under $200,000	1,203,808	13,553,462	388,602	2,833,218	21,754	175,149	107,814	1,947,386	19,892	153,808
$200,000 under $500,000	871,368	13,386,636	263,498	5,492,593	12,496	119,638	** 54,972	** 1,868,818	** 11,342	** 180,978
$500,000 under $1,000,000	228,176	5,614,212	88,821	3,828,681	4,938	29,911	**	**	**	**
$1,000,000 under $1,500,000	56,000	2,082,148	30,748	1,820,468	1,893	20,619	2,649	95,409	**	**
$1,500,000 under $2,000,000	24,286	1,013,701	16,050	1,351,309	1,193	5,645	1,207	54,341	**	**
$2,000,000 under $5,000,000	35,805	2,108,463	33,627	3,657,844	2,436	37,546	1,268	41,998	**	**
$5,000,000 under $10,000,000	9,684	997,853	13,507	2,041,659	970	16,130	345	20,277	**	**
$10,000,000 or more	7,461	1,562,181	13,321	6,717,486	1,118	66,981	232	17,193	**	**
Taxable returns, total	**3,695,715**	**61,684,018**	**1,407,405**	**30,147,950**	**67,335**	**516,041**	**295,334**	**5,636,012**	**53,533**	**451,383**
No adjusted gross income	728	173,063	** 2,369	** 50,357	17	28,249	** 1,024	** 4,727	* 4	* 2,280
$1 under $5,000	** 598	** 5,204	**	**	0	0	0	0	0	0
$5,000 under $10,000	**	**	* 1,839	* 5,412	0	0	0	0	0	0
$10,000 under $15,000	5,537	135,872	* 2,095	* 286	0	0	**	**	0	0
$15,000 under $20,000	23,126	255,449	23,266	47,345	0	0	* 3,007	* 19,233	** 5,031	** 33,722
$20,000 under $25,000	27,218	272,531	22,084	54,091	** 1,603	** 3,964	7,592	30,699	0	0
$25,000 under $30,000	57,260	477,860	26,061	124,180	**	**	* 6,180	* 69,863	**	**
$30,000 under $40,000	114,875	1,187,215	50,040	178,853	* 2,000	* 1,616	11,189	69,371	**	**
$40,000 under $50,000	142,471	1,347,525	64,188	275,196	* 4,008	* 4,642	14,298	110,471	* 6,025	* 35,673
$50,000 under $75,000	437,233	12,561,293	174,718	1,060,444	* 6,005	* 7,807	42,788	822,053	* 4,035	* 17,507
$75,000 under $100,000	475,488	5,795,178	197,612	695,127	8,134	6,019	41,228	477,052	7,370	28,424
$100,000 under $200,000	1,181,465	12,891,745	384,261	2,762,655	20,561	168,059	107,410	1,936,104	19,882	153,483
$200,000 under $500,000	868,624	13,238,321	262,861	5,481,354	12,465	119,396	** 54,916	** 1,867,222	** 11,186	** 180,294
$500,000 under $1,000,000	227,970	5,589,200	88,792	3,828,322	4,935	29,897	**	**	**	**
$1,000,000 or more	133,121	7,753,563	107,219	15,584,328	7,607	146,392	5,701	229,217	**	**
Nontaxable returns, total	**794,767**	**14,133,310**	**273,164**	**1,232,964**	**9,208**	**144,433**	**54,992**	**550,985**	**19,439**	**179,658**

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 2021 (Filing Year 2022)—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				S corporation	
	Net income		Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**6,305,037**	**125,168,233**	**3,496,912**	**56,765,983**	**3,201,572**	**469,816,308**	**1,990,357**	**168,152,043**	**3,878,815**	**766,681,240**
No adjusted gross income	127,457	2,442,565	186,685	7,147,339	51,367	3,495,518	154,045	41,556,919	29,831	4,391,548
$1 under $5,000	105,186	252,165	47,651	450,428	27,783	191,043	20,109	280,618	20,073	92,564
$5,000 under $10,000	177,352	810,504	52,142	423,191	32,994	238,826	25,878	483,055	35,163	347,412
$10,000 under $15,000	206,801	1,400,866	79,992	825,615	47,844	456,672	27,240	398,235	32,367	453,016
$15,000 under $20,000	192,320	1,359,444	71,717	804,625	47,049	510,981	33,786	454,719	56,930	592,026
$20,000 under $25,000	173,129	1,326,092	87,413	958,872	45,301	526,263	31,513	447,752	57,490	779,624
$25,000 under $30,000	163,891	1,243,079	100,383	892,664	48,690	853,533	35,076	476,041	67,025	1,069,086
$30,000 under $40,000	271,019	2,333,608	201,219	2,145,126	89,514	1,429,379	56,150	1,060,851	146,497	2,553,876
$40,000 under $50,000	289,556	2,115,656	188,133	1,763,351	100,861	1,915,933	70,656	935,985	127,348	2,703,861
$50,000 under $75,000	759,142	8,102,192	512,458	5,248,649	255,645	5,029,213	155,127	2,714,271	351,051	9,980,514
$75,000 under $100,000	711,934	7,488,793	506,912	5,334,809	234,635	6,041,749	164,162	2,618,448	344,190	12,626,016
$100,000 under $200,000	1,629,877	23,848,755	928,576	10,158,810	761,877	26,438,754	464,313	8,777,366	1,023,614	51,717,735
$200,000 under $500,000	1,009,957	27,515,158	340,074	8,898,786	789,328	63,894,659	410,608	14,325,853	964,074	118,036,039
$500,000 under $1,000,000	271,737	13,796,937	109,995	4,900,018	352,610	72,964,993	175,073	11,738,936	341,823	100,763,796
$1,000,000 under $1,500,000	79,355	5,825,852	31,247	1,804,009	117,686	42,314,661	57,269	6,368,462	110,295	62,531,757
$1,500,000 under $2,000,000	36,535	3,571,948	14,592	894,747	55,237	26,983,310	27,788	4,021,272	50,221	42,085,326
$2,000,000 under $5,000,000	62,357	8,452,529	24,066	1,872,901	93,799	75,076,603	50,191	13,693,841	80,671	116,109,397
$5,000,000 under $10,000,000	20,267	3,944,126	7,425	876,204	28,090	42,960,677	16,687	9,249,576	23,204	68,737,430
$10,000,000 or more	17,163	9,337,965	6,233	1,365,840	21,260	98,493,540	14,688	48,549,844	16,948	171,110,216
Taxable returns, total	**5,098,234**	**114,802,378**	**2,710,213**	**42,378,399**	**2,798,300**	**460,036,489**	**1,587,897**	**120,188,214**	**3,426,302**	**752,703,546**
No adjusted gross income	1,123	169,674	** 768	** 178,493	854	879,264	** 1,104	** 2,364,763	572	815,129
$1 under $5,000	* 3,024	* 6,846	0	0	** 7,025	** 24,490	**	**	** 4,314	** 91,687
$5,000 under $10,000	* 1,839	* 5,412	**	**	**	**	* 1,842	* 103,813	**	**
$10,000 under $15,000	7,572	43,533	5,519	74,192	8,165	65,988	* 5,012	* 22,740	* 2,333	* 23,839
$15,000 under $20,000	58,711	354,699	23,096	226,690	11,878	113,367	* 3,162	* 5,799	23,493	284,641
$20,000 under $25,000	80,650	574,155	26,600	272,843	11,568	138,113	* 8,052	* 42,878	31,617	483,649
$25,000 under $30,000	85,246	701,352	55,976	435,965	26,536	392,260	14,990	109,977	37,754	640,251
$30,000 under $40,000	183,477	1,602,172	119,523	1,141,054	50,314	735,697	31,968	319,438	80,580	1,463,616
$40,000 under $50,000	243,064	1,831,583	143,557	1,284,507	73,906	1,349,393	51,893	347,815	94,409	1,931,782
$50,000 under $75,000	674,494	7,188,348	428,020	4,127,572	206,561	3,828,802	129,747	1,533,833	272,784	7,606,240
$75,000 under $100,000	664,534	6,812,365	467,115	4,519,263	210,664	5,185,499	146,314	1,583,184	296,947	10,607,421
$100,000 under $200,000	1,599,294	23,198,835	907,881	9,634,027	736,185	25,256,034	443,453	6,908,693	996,364	49,988,820
$200,000 under $500,000	1,007,953	27,419,217	338,727	8,807,703	786,186	63,464,072	408,865	13,673,330	962,104	117,539,169
$500,000 under $1,000,000	271,654	13,788,591	109,915	4,873,844	352,510	72,923,669	174,965	11,625,216	341,745	100,728,831
$1,000,000 or more	215,598	31,105,597	83,516	6,802,245	315,949	285,679,840	166,529	81,546,739	281,286	460,498,471
Nontaxable returns, total	**1,206,803**	**10,365,855**	**786,699**	**14,387,584**	**403,272**	**9,779,819**	**402,460**	**47,963,829**	**452,513**	**13,977,693**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	S corporation—continued		Estate and trust				Farm			
	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
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**1,453,974**	**92,689,104**	**624,529**	**49,387,898**	**49,450**	**5,899,376**	**449,238**	**13,337,377**	**1,274,905**	**39,479,321**
No adjusted gross income	184,546	29,520,422	10,588	488,912	4,170	1,259,085	14,607	344,187	124,736	7,108,462
$1 under $5,000	22,633	795,211	4,262	10,954	* 2,616	* 3,360	20,251	78,538	22,206	398,502
$5,000 under $10,000	28,589	1,043,588	7,292	59,889	* 31	* 121	13,583	104,570	30,507	592,734
$10,000 under $15,000	22,953	889,474	6,417	58,657	* 1,375	* 34,976	20,391	169,044	35,713	603,987
$15,000 under $20,000	36,524	1,157,717	17,044	143,010	* 16	* 6,988	17,667	209,409	33,840	688,891
$20,000 under $25,000	28,645	690,852	10,425	69,961	* 16	* 3,736	7,367	123,014	39,810	769,111
$25,000 under $30,000	28,773	896,241	9,174	91,435	* 54	* 833	13,202	249,390	37,520	1,082,578
$30,000 under $40,000	66,998	1,582,533	17,740	128,784	2,217	39,521	26,656	467,963	76,303	1,402,143
$40,000 under $50,000	47,866	1,062,758	15,074	201,827	* 368	* 10,079	25,852	507,439	75,816	1,772,252
$50,000 under $75,000	160,626	4,382,315	45,850	600,148	1,337	93,978	56,878	1,034,609	166,968	3,895,803
$75,000 under $100,000	125,252	3,469,917	66,873	889,093	4,539	35,427	57,639	1,377,040	175,578	3,444,612
$100,000 under $200,000	354,264	9,417,120	179,736	4,607,196	11,440	99,732	108,650	3,594,978	296,397	7,536,800
$200,000 under $500,000	222,459	9,774,224	146,691	7,211,565	8,183	278,211	49,221	3,200,649	113,371	4,681,924
$500,000 under $1,000,000	67,985	5,305,980	44,278	4,549,574	3,901	243,152	11,239	892,421	25,620	1,951,583
$1,000,000 under $1,500,000	19,489	2,401,748	13,733	2,716,098	2,120	209,182	2,732	332,680	8,361	867,682
$1,500,000 under $2,000,000	9,229	1,521,322	6,620	1,539,241	1,229	123,348	926	122,643	3,476	449,206
$2,000,000 under $5,000,000	16,093	4,389,329	13,765	6,203,776	2,632	490,805	1,511	243,583	5,751	921,661
$5,000,000 under $10,000,000	5,688	2,633,645	4,783	4,243,588	1,387	298,217	494	110,220	1,611	373,021
$10,000,000 or more	5,363	11,754,707	4,186	15,574,190	1,817	2,668,626	372	175,001	1,320	938,368
Taxable returns, total	**1,020,176**	**53,357,685**	**568,700**	**48,546,916**	**37,341**	**4,560,718**	**310,547**	**10,933,739**	**864,243**	**25,537,551**
No adjusted gross income	1,172	858,800	139	68,419	** 82	** 167,551	** 997	** 26,918	109	60,647
$1 under $5,000	** 997	** 16,171	** 4,652	** 24,323	**	**	0	0	0	0
$5,000 under $10,000	**	**	**	**	0	0	0	0	0	0
$10,000 under $15,000	**	**	**	**	0	0	**	**	* 2,009	* 52,911
$15,000 under $20,000	10,096	125,179	* 8,039	* 71,236	0	0	* 2,231	* 16,451	* 4,364	* 94,449
$20,000 under $25,000	7,300	86,551	* 5,412	* 46,931	0	0	* 1,653	* 37,678	8,391	133,291
$25,000 under $30,000	14,489	193,753	* 4,034	* 28,924	** 1,365	** 64,121	4,706	107,503	13,633	246,815
$30,000 under $40,000	33,072	589,614	15,661	118,011	0	0	15,787	287,151	42,350	636,685
$40,000 under $50,000	35,986	535,400	13,538	195,896	**	**	19,741	336,451	54,600	950,699
$50,000 under $75,000	123,127	2,667,972	40,600	552,458	**	**	44,108	704,065	131,663	2,951,222
$75,000 under $100,000	113,130	2,719,476	64,309	870,596	3,500	7,052	51,323	1,071,265	160,342	3,122,120
$100,000 under $200,000	335,508	8,084,054	178,829	4,582,843	11,212	68,285	103,670	3,292,695	287,548	7,180,131
$200,000 under $500,000	221,598	9,562,981	146,182	7,169,690	8,108	227,322	49,064	3,180,386	113,113	4,619,273
$500,000 under $1,000,000	67,910	5,285,786	44,272	4,545,974	3,897	242,425	11,234	892,016	25,611	1,950,289
$1,000,000 or more	55,791	22,631,948	43,032	30,271,616	9,175	3,783,962	6,031	981,161	20,510	3,539,020
Nontaxable returns, total	**433,798**	**39,331,418**	**55,829**	**840,982**	**12,109**	**1,338,658**	**138,691**	**2,403,638**	**410,663**	**13,941,770**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Unemployment compensation		Social Security benefits				Foreign-earned income exclusion		Other income	
			Total [1]		Taxable				Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**15,809,172**	**208,872,354**	**31,293,066**	**791,161,174**	**23,798,351**	**412,830,233**	**430,205**	**28,104,316**	**5,930,776**	**62,702,551**
No adjusted gross income	124,275	1,731,244	1,122,130	23,536,368	1,810	5,051	108,700	5,250,749	62,450	1,022,134
$1 under $5,000	197,448	1,192,432	2,034,531	39,846,341	17,871	56,211	96,916	5,218,767	309,125	383,931
$5,000 under $10,000	466,107	3,477,871	1,726,114	35,515,487	53,922	236,096	26,737	1,595,080	164,517	555,440
$10,000 under $15,000	1,136,775	11,528,307	1,965,208	40,383,202	286,325	376,863	19,525	1,320,534	206,173	633,178
$15,000 under $20,000	1,878,369	24,375,282	1,753,163	36,698,208	1,001,301	1,390,216	13,544	890,276	234,984	1,180,356
$20,000 under $25,000	1,642,065	23,100,700	1,443,145	32,270,846	1,239,135	3,274,619	12,137	943,405	217,451	934,401
$25,000 under $30,000	1,390,637	20,127,231	1,320,304	30,607,751	1,280,188	5,194,320	10,820	764,178	187,158	832,290
$30,000 under $40,000	2,022,975	29,558,905	2,173,266	50,301,193	2,171,147	14,547,676	17,969	1,273,482	373,573	1,592,197
$40,000 under $50,000	1,312,942	18,740,477	1,960,809	45,283,931	1,960,565	20,950,320	13,206	1,020,257	314,273	1,375,031
$50,000 under $75,000	2,011,827	28,035,317	4,373,045	104,788,772	4,372,880	71,433,500	24,607	1,971,627	718,264	2,960,689
$75,000 under $100,000	1,289,395	17,043,811	3,447,623	90,885,785	3,446,381	73,935,780	14,930	1,240,789	637,360	3,015,664
$100,000 under $200,000	1,840,565	23,285,476	5,628,183	175,599,410	5,623,506	148,855,563	33,813	2,958,505	1,342,882	8,312,971
$200,000 under $500,000	433,790	5,767,497	1,873,015	66,714,127	1,871,269	56,662,240	24,492	2,322,823	765,758	9,265,262
$500,000 under $1,000,000	47,030	694,202	304,147	11,845,014	303,816	10,063,315	7,589	797,076	213,436	5,619,172
$1,000,000 under $1,500,000	8,021	113,470	70,642	2,836,780	70,581	2,409,392	2,186	223,180	63,023	2,636,391
$1,500,000 under $2,000,000	2,944	41,432	30,245	1,235,190	30,206	1,049,301	960	98,725	30,899	1,764,420
$2,000,000 under $5,000,000	3,154	47,162	46,214	1,888,392	46,179	1,604,460	1,495	155,691	53,905	4,710,778
$5,000,000 under $10,000,000	550	7,800	12,510	535,125	12,500	454,512	356	35,572	18,469	2,638,639
$10,000,000 or more	303	3,737	8,772	389,254	8,767	330,800	221	23,601	17,076	13,269,607
Taxable returns, total	**9,637,973**	**129,988,826**	**21,585,543**	**581,999,590**	**21,193,613**	**400,328,413**	**135,423**	**11,028,185**	**4,578,314**	**56,862,540**
No adjusted gross income	191	2,203	1,301	37,177	**	**	264	12,195	821	80,574
$1 under $5,000	10,045	47,788	12,690	223,140	0	0	* 335	* 24,306	29,937	59,701
$5,000 under $10,000	40,272	249,939	18,098	319,477	** 2,109	** 17,967	* 461	* 32,396	31,183	66,779
$10,000 under $15,000	195,104	2,516,486	117,645	2,051,043	34,751	55,015	2,974	194,214	27,315	90,754
$15,000 under $20,000	680,069	9,977,502	717,820	13,299,445	504,059	645,533	5,045	307,369	96,243	541,275
$20,000 under $25,000	774,747	10,693,492	710,086	12,900,865	663,919	1,799,728	4,871	328,483	97,624	402,765
$25,000 under $30,000	669,439	9,668,870	835,967	17,512,630	825,867	3,541,250	6,118	412,412	102,587	538,089
$30,000 under $40,000	1,196,341	16,702,870	1,837,992	43,059,587	1,835,974	12,713,096	11,978	814,402	249,854	1,005,295
$40,000 under $50,000	944,913	12,872,644	1,803,557	42,132,210	1,803,466	19,489,857	9,061	642,851	242,998	968,334
$50,000 under $75,000	1,636,780	22,165,491	4,224,236	101,585,022	4,224,184	69,239,564	16,990	1,314,517	628,059	2,550,593
$75,000 under $100,000	1,184,872	15,617,120	3,378,929	89,368,051	3,377,753	72,680,628	12,556	1,004,044	592,132	2,743,450
$100,000 under $200,000	1,809,903	22,806,218	5,584,022	174,148,009	5,580,471	147,639,162	29,474	2,505,623	1,320,761	8,105,019
$200,000 under $500,000	433,358	5,761,352	1,870,846	66,638,733	1,869,173	56,599,334	22,968	2,155,584	762,357	9,145,412
$500,000 under $1,000,000	46,989	693,582	304,042	11,841,824	303,719	10,060,759	7,238	756,648	213,216	5,591,064
$1,000,000 or more	14,951	213,270	168,312	6,882,379	168,168	5,846,522	5,092	523,142	183,228	24,973,434
Nontaxable returns, total	**6,171,199**	**78,883,528**	**9,707,522**	**209,161,584**	**2,604,738**	**12,501,820**	**294,782**	**17,076,131**	**1,352,461**	**5,840,010**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Other income—continued: Net loss		Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**453,932**	**12,163,207**	**1,155,701**	**185,261,326**	**2,249,499**	**46,630,967**	**798,188**	**6,955,173**	**533,041**	**677,875**
No adjusted gross income	31,538	2,034,616	424,830	146,765,995	18,460	149,339	14,002	907,186	460	937
$1 under $5,000	38,412	954,017	76,767	634,259	54,800	106,858	22,373	170,816	* 1,328	* 659
$5,000 under $10,000	18,785	393,308	69,029	701,538	47,376	186,501	20,434	77,667	* 3,024	* 1,925
$10,000 under $15,000	22,196	364,862	77,156	646,344	68,791	302,484	33,588	212,227	* 5,006	* 5,489
$15,000 under $20,000	17,767	350,633	53,440	563,028	69,307	335,602	36,445	195,515	* 5,007	* 3,888
$20,000 under $25,000	14,636	180,966	30,227	387,102	87,807	414,240	24,164	69,855	13,079	8,323
$25,000 under $30,000	29,497	500,877	50,621	798,193	99,240	514,515	33,704	135,005	15,420	9,892
$30,000 under $40,000	31,448	464,262	77,334	1,207,280	182,228	1,236,975	66,165	268,861	45,250	37,946
$40,000 under $50,000	31,565	498,751	39,346	900,346	164,559	990,478	62,007	219,609	34,242	36,614
$50,000 under $75,000	63,069	798,678	67,888	1,647,100	358,488	2,687,246	131,093	620,295	103,093	106,306
$75,000 under $100,000	33,319	503,149	37,495	1,200,929	297,493	2,764,693	105,392	494,246	78,249	96,260
$100,000 under $200,000	67,135	1,082,278	76,435	4,319,460	533,680	7,631,646	155,404	1,016,532	138,227	227,731
$200,000 under $500,000	31,525	1,033,325	45,665	5,433,347	208,227	7,368,374	42,647	604,382	** 90,657	** 141,905
$500,000 under $1,000,000	12,092	479,856	15,323	3,469,994	37,471	5,357,266	12,972	191,363	**	**
$1,000,000 under $1,500,000	3,817	280,048	4,810	2,086,693	9,086	2,676,662	7,240	159,754	**	**
$1,500,000 under $2,000,000	1,710	189,261	2,410	1,145,662	3,842	1,447,489	4,693	84,092	**	**
$2,000,000 under $5,000,000	3,326	768,702	4,248	3,435,280	6,147	4,397,143	12,526	338,119	**	**
$5,000,000 under $10,000,000	1,073	336,018	1,420	2,192,573	1,455	2,166,693	6,161	224,028	**	**
$10,000,000 or more	1,022	949,600	1,255	7,726,203	1,041	5,896,762	7,177	965,621	**	**
Taxable returns, total	**276,074**	**7,591,814**	**346,922**	**49,476,662**	**1,778,979**	**42,432,731**	**590,607**	**5,392,515**	**463,498**	**606,561**
No adjusted gross income	117	275,021	2,278	17,996,224	45	11,657	** 2,199	** 279,715	** 2,023	** 634
$1 under $5,000	** 463	** 133,443	0	0	** 3,024	** 6,555	**	**	0	0
$5,000 under $10,000	**	**	* 2,019	* 8,364	**	**	0	0	**	**
$10,000 under $15,000	4,376	47,416	7,355	16,039	* 7,038	* 30,630	* 4,031	* 17,418	0	0
$15,000 under $20,000	8,560	206,339	15,145	65,766	21,138	96,426	10,095	43,047	**	**
$20,000 under $25,000	3,515	24,245	12,204	137,457	43,919	232,164	13,360	46,785	* 4,015	* 1,814
$25,000 under $30,000	11,758	215,032	21,119	384,020	51,057	271,968	17,259	49,876	10,062	3,658
$30,000 under $40,000	21,831	229,745	35,579	492,555	120,658	806,998	38,236	182,111	31,168	28,569
$40,000 under $50,000	23,190	319,807	28,323	477,984	135,550	701,289	44,639	171,284	28,178	30,449
$50,000 under $75,000	52,923	690,489	50,453	895,713	323,488	2,181,379	114,483	573,450	94,027	95,997
$75,000 under $100,000	30,411	442,633	28,749	655,099	283,324	2,460,363	100,047	475,094	69,193	81,360
$100,000 under $200,000	65,071	1,050,401	69,647	3,393,529	524,981	7,330,838	153,018	996,426	134,203	222,304
$200,000 under $500,000	30,954	963,290	44,696	5,171,122	206,128	7,003,076	42,508	598,398	** 90,629	** 141,777
$500,000 under $1,000,000	12,001	476,720	15,266	3,449,873	37,198	5,171,351	12,957	190,488	**	**
$1,000,000 or more	10,905	2,517,231	14,090	16,332,915	21,431	16,128,037	37,774	1,768,422	**	**
Nontaxable returns, total	**177,858**	**4,571,394**	**808,779**	**135,784,665**	**470,520**	**4,198,236**	**207,581**	**1,562,658**	**69,543**	**71,315**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Statutory adjustments									
	Total [3]		Educator expenses deduction		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
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns, total	**32,835,517**	**141,160,696**	**3,115,144**	**826,402**	**273,260**	**2,082,951**	**1,933,557**	**5,888,886**	**94,125**	**268,955**
No adjusted gross income	311,422	1,961,951	7,565	1,965	* 2,999	* 92,689	10,732	44,460	** 2,545	** 34,284
$1 under $5,000	1,252,117	667,423	4,683	1,129	* 4,015	* 53,559	* 2,927	* 11,766	0	0
$5,000 under $10,000	1,646,469	1,467,741	17,624	4,317	* 3,017	* 15,025	9,279	19,849	**	**
$10,000 under $15,000	2,201,225	2,242,232	26,925	6,328	* 4,330	* 20,352	16,934	41,627	* 2,213	* 1,254
$15,000 under $20,000	1,808,059	2,249,992	48,017	11,192	13,072	127,237	12,709	19,874	* 4,031	* 14,607
$20,000 under $25,000	1,547,617	2,459,721	60,029	13,922	13,257	157,841	28,560	59,896	* 5,039	* 11,183
$25,000 under $30,000	1,443,498	2,480,911	66,828	16,300	14,825	109,426	45,165	87,088	* 8,049	* 11,558
$30,000 under $40,000	2,470,912	5,110,266	162,555	39,375	26,311	199,604	96,427	176,112	14,103	27,616
$40,000 under $50,000	2,291,127	5,285,156	245,778	61,227	30,204	182,706	132,456	234,607	* 4,015	* 6,836
$50,000 under $75,000	4,599,397	11,633,508	558,701	138,792	53,428	457,560	277,530	559,160	19,741	45,430
$75,000 under $100,000	3,128,435	9,960,926	450,447	120,290	35,117	227,673	226,699	527,276	13,005	51,664
$100,000 under $200,000	6,443,401	29,702,856	1,097,217	315,083	56,139	346,573	537,015	1,632,320	19,385	57,151
$200,000 under $500,000	2,641,093	31,904,863	** 368,776	** 96,483	** 16,546	** 92,706	365,632	1,526,564	1,797	6,942
$500,000 under $1,000,000	631,821	16,039,626	**	**	**	**	104,537	553,205	** 185	** 234
$1,000,000 under $1,500,000	171,686	6,041,156	**	**	**	**	29,521	169,593	0	0
$1,500,000 under $2,000,000	73,173	2,929,135	**	**	**	**	12,925	77,104	**	**
$2,000,000 under $5,000,000	115,794	5,198,572	**	**	**	**	17,993	109,212	** 16	** 196
$5,000,000 under $10,000,000	33,256	1,688,929	**	**	**	**	4,132	25,012	0	0
$10,000,000 or more	25,016	2,135,732	**	**	**	**	2,386	14,162	**	**
Taxable returns, total	**21,398,920**	**121,717,396**	**2,723,849**	**726,411**	**214,886**	**1,499,156**	**1,731,722**	**5,317,987**	**62,677**	**151,252**
No adjusted gross income	1,609	32,028	* 11	* 2	0	0	67	394	0	0
$1 under $5,000	8,367	1,940	0	0	0	0	0	0	0	0
$5,000 under $10,000	17,476	3,542	0	0	0	0	0	0	0	0
$10,000 under $15,000	110,004	122,794	0	0	**	**	0	0	0	0
$15,000 under $20,000	323,021	385,898	11,224	2,494	** 7,022	** 60,003	* 4,031	* 4,829	**	**
$20,000 under $25,000	572,173	814,741	30,172	7,070	* 4,031	* 48,314	13,640	9,126	** 4,032	** 8,401
$25,000 under $30,000	660,254	1,112,966	34,296	7,923	9,338	67,246	26,206	47,640	* 6,050	* 6,334
$30,000 under $40,000	1,432,317	2,868,873	102,767	24,574	19,155	171,842	68,219	108,017	** 9,071	** 10,757
$40,000 under $50,000	1,648,865	3,554,653	193,655	47,264	25,173	132,365	103,715	166,316	**	**
$50,000 under $75,000	3,797,759	9,227,635	492,990	121,342	43,376	353,137	248,936	464,077	13,148	31,065
$75,000 under $100,000	2,833,254	8,867,000	411,028	110,259	34,117	227,129	205,731	464,976	11,001	33,127
$100,000 under $200,000	6,307,011	28,853,116	1,078,997	309,018	56,135	346,493	524,571	1,580,445	17,376	54,195
$200,000 under $500,000	2,636,398	31,846,795	** 368,710	** 96,463	** 16,538	** 92,628	365,123	1,523,951	1,797	6,942
$500,000 under $1,000,000	631,627	16,036,515	**	**	**	**	104,530	553,169	* 182	* 225
$1,000,000 or more	418,787	17,988,900	**	**	**	**	66,951	395,050	* 19	* 206
Nontaxable returns, total	**11,436,597**	**19,443,300**	**391,295**	**99,991**	**58,374**	**583,796**	**201,835**	**570,899**	**31,448**	**117,703**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued									
	Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total	**21,622,374**	**38,595,947**	**998,658**	**28,919,016**	**3,667,399**	**30,805,238**	**306,653**	**123,875**	**377,781**	**9,743,923**
No adjusted gross income	187,229	297,766	4,248	160,804	76,579	558,177	7,104	1,477	8,591	315,924
$1 under $5,000	1,176,024	261,021	* 3	* 69	52,851	143,747	10,172	3,117	* 6,034	* 70,684
$5,000 under $10,000	1,536,614	770,726	* 2,050	* 4,681	76,208	275,784	13,021	690	8,139	91,776
$10,000 under $15,000	2,021,411	1,454,503	6,607	52,193	100,745	295,826	10,231	2,153	11,400	104,518
$15,000 under $20,000	1,561,123	1,340,914	4,355	35,144	82,352	258,031	15,096	1,716	* 4,123	* 47,085
$20,000 under $25,000	1,245,945	1,194,490	* 3,489	* 43,851	96,908	368,709	11,173	3,836	* 5,035	* 24,082
$25,000 under $30,000	1,058,826	1,158,783	8,770	49,360	105,211	396,485	14,616	12,775	* 5,058	* 47,858
$30,000 under $40,000	1,595,889	2,008,355	12,296	66,196	188,463	826,719	15,646	985	16,334	186,587
$40,000 under $50,000	1,266,510	1,778,610	19,316	289,656	191,006	874,553	17,746	8,886	20,003	219,748
$50,000 under $75,000	2,440,689	3,808,345	48,775	511,510	393,340	1,847,129	44,373	37,579	45,568	514,909
$75,000 under $100,000	1,673,199	3,038,346	53,572	634,267	344,049	2,045,188	27,968	7,322	47,114	759,257
$100,000 under $200,000	3,380,718	7,744,569	237,013	4,087,664	826,298	7,126,375	71,316	22,750	99,818	1,844,805
$200,000 under $500,000	1,723,856	6,756,677	348,438	10,009,869	683,882	8,202,560	35,408	11,555	69,804	2,493,151
$500,000 under $1,000,000	451,000	2,785,249	147,084	6,504,844	249,765	3,943,878	8,057	3,757	17,399	1,152,811
$1,000,000 under $1,500,000	120,936	1,041,484	42,817	2,542,515	80,215	1,389,035	1,975	2,101	5,254	500,729
$1,500,000 under $2,000,000	53,125	567,071	18,611	1,192,629	34,808	627,434	728	251	2,267	279,968
$2,000,000 under $5,000,000	84,717	1,220,341	28,344	1,920,852	57,008	1,058,676	1,337	1,415	3,797	556,261
$5,000,000 under $10,000,000	25,105	548,065	7,765	516,617	16,209	326,007	427	587	1,136	214,720
$10,000,000 or more	19,459	820,632	5,107	296,296	11,504	240,925	259	922	907	319,051
Taxable returns, total	**11,871,962**	**29,295,216**	**944,525**	**28,132,815**	**2,940,416**	**27,379,284**	**235,819**	**110,513**	**323,334**	**8,913,794**
No adjusted gross income	1,160	11,596	** 1,021	** 18,677	** 908	** 16,170	** 1,018	** 12	** 74	** 1,776
$1 under $5,000	8,367	1,126	0	0	**	**	0	0	0	0
$5,000 under $10,000	17,476	3,254	0	0	**	**	0	0	0	0
$10,000 under $15,000	93,784	60,986	0	0	* 3,023	* 11,698	**	**	**	**
$15,000 under $20,000	248,027	182,007	**	**	9,856	33,144	* 5,360	* 799	* 2,029	* 17,684
$20,000 under $25,000	413,724	360,791	* 2,113	* 11,000	40,532	126,508	* 6,088	* 1,574	** 4,027	** 16,692
$25,000 under $30,000	410,459	417,643	* 6,018	* 21,461	50,835	181,627	10,050	12,217	**	**
$30,000 under $40,000	789,638	915,426	7,478	41,593	124,634	457,409	12,065	787	14,308	169,720
$40,000 under $50,000	784,431	967,986	13,313	142,263	143,375	594,674	15,701	8,833	19,754	213,338
$50,000 under $75,000	1,861,340	2,718,603	37,808	375,194	324,129	1,483,709	40,228	36,135	36,178	398,446
$75,000 under $100,000	1,479,103	2,539,148	48,135	560,347	307,904	1,829,978	26,918	7,284	46,774	751,080
$100,000 under $200,000	3,290,052	7,405,783	230,640	3,985,117	803,210	6,874,229	70,240	22,507	99,704	1,834,169
$200,000 under $500,000	1,720,291	6,730,661	348,293	10,004,126	682,610	8,185,572	35,376	11,541	69,741	2,489,084
$500,000 under $1,000,000	450,868	2,784,382	147,073	6,504,465	249,703	3,943,198	8,053	3,757	17,391	1,152,204
$1,000,000 or more	303,243	4,195,822	102,634	6,468,572	199,696	3,641,369	4,721	5,069	13,356	1,869,601
Nontaxable returns, total	**9,750,412**	**9,300,731**	**54,133**	**786,201**	**726,983**	**3,425,953**	**70,835**	**13,362**	**54,447**	**830,129**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Charitable contributions if took standard deduction		Basic standard deduction	
	IRA payments		Student loan interest deduction		Other adjustments					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	**2,415,869**	**13,682,667**	**4,941,992**	**4,289,185**	**154,225**	**4,502,757**	**47,979,584**	**17,928,056**	**141,872,935**	**2,452,790,173**
No adjusted gross income	12,509	58,583	56,138	70,591	7,274	286,647	215,352	58,447	0	0
$1 under $5,000	13,557	35,772	50,835	45,332	* 3,000	* 24,686	1,036,997	277,242	8,401,693	95,038,504
$5,000 under $10,000	21,642	90,691	59,047	65,434	* 4,516	* 60,387	1,329,925	365,256	8,851,325	114,175,820
$10,000 under $15,000	29,455	125,437	118,517	102,130	* 3,655	* 7,776	1,790,376	483,187	9,946,220	144,863,527
$15,000 under $20,000	58,478	229,992	131,417	106,684	* 5,034	* 27,941	1,959,681	554,482	9,625,550	144,579,538
$20,000 under $25,000	60,143	266,083	169,598	169,312	11,050	41,145	1,942,712	565,213	8,695,838	135,569,437
$25,000 under $30,000	95,205	335,130	205,462	190,895	* 2,762	* 30,154	2,056,812	623,405	8,593,575	136,163,812
$30,000 under $40,000	229,600	922,217	477,504	452,835	13,215	143,082	4,179,982	1,277,412	15,654,845	252,126,193
$40,000 under $50,000	200,026	867,831	560,823	529,284	13,779	91,740	3,779,642	1,217,521	12,167,871	200,912,996
$50,000 under $75,000	468,633	2,368,473	1,156,313	1,016,232	17,070	223,117	7,833,909	2,740,071	20,810,563	368,856,220
$75,000 under $100,000	292,409	1,750,231	691,699	521,547	11,352	202,683	5,920,116	2,379,124	12,672,652	257,720,489
$100,000 under $200,000	714,912	4,512,916	1,264,638	1,018,909	38,625	724,662	11,180,854	5,075,736	19,530,803	440,604,689
$200,000 under $500,000	163,648	1,509,887	0	0	** 22,894	** 2,638,737	4,014,648	1,938,881	5,910,788	138,500,266
$500,000 under $1,000,000	36,673	399,316	0	0	**	**	543,890	273,639	742,962	17,438,012
$1,000,000 under $1,500,000	8,194	92,466	0	0	**	**	103,552	52,656	139,954	3,283,813
$1,500,000 under $2,000,000	3,673	40,320	0	0	**	**	34,949	17,889	48,550	1,128,620
$2,000,000 under $5,000,000	5,280	57,841	0	0	**	**	43,625	21,753	61,583	1,415,057
$5,000,000 under $10,000,000	1,158	12,276	0	0	**	**	8,677	4,272	12,376	283,033
$10,000,000 or more	674	7,204	0	0	**	**	3,886	1,869	5,789	130,147
Taxable returns, total	**2,031,157**	**11,850,372**	**4,008,749**	**3,467,135**	**115,079**	**3,867,208**	**37,822,164**	**14,645,410**	**91,128,892**	**1,631,707,478**
No adjusted gross income	** 103	** 864	* 11	* 21	* 3	* 70	86	14	0	0
$1 under $5,000	**	**	0	0	0	0	* 7,056	* 1,601	137,467	264,500
$5,000 under $10,000	0	0	0	0	0	0	18,577	4,184	180,426	673,290
$10,000 under $15,000	**	**	10,062	8,245	** 6,568	** 22,148	153,365	32,769	1,050,659	12,203,674
$15,000 under $20,000	** 10,063	** 36,328	39,163	34,352	**	**	700,637	176,726	3,192,198	39,422,803
$20,000 under $25,000	31,583	111,975	91,523	100,759	**	**	1,036,018	256,081	4,443,224	55,678,099
$25,000 under $30,000	58,392	194,100	142,113	137,088	**	**	1,248,383	337,010	5,042,365	67,595,167
$30,000 under $40,000	149,112	513,072	363,026	354,352	10,155	81,290	2,962,770	860,690	10,644,043	152,370,249
$40,000 under $50,000	166,179	718,675	475,539	459,865	11,408	44,559	3,138,305	973,904	9,721,705	148,517,446
$50,000 under $75,000	416,085	2,044,374	1,019,208	906,073	14,783	213,507	7,092,941	2,417,696	18,485,051	316,008,839
$75,000 under $100,000	272,619	1,653,818	629,068	462,691	10,722	156,513	5,656,928	2,258,184	12,051,621	242,656,355
$100,000 under $200,000	707,916	4,459,567	1,239,036	1,003,689	38,563	710,974	11,058,281	5,017,615	19,271,909	434,425,624
$200,000 under $500,000	163,478	1,508,368	0	0	** 22,878	** 2,638,147	4,010,487	1,936,940	5,898,372	138,238,889
$500,000 under $1,000,000	36,659	399,213	0	0	**	**	543,768	273,593	741,987	17,419,486
$1,000,000 or more	18,970	210,018	0	0	**	**	194,562	98,403	267,866	6,233,057
Nontaxable returns, total	**384,713**	**1,832,296**	**933,243**	**822,050**	**39,146**	**635,548**	**10,157,420**	**3,282,646**	**50,744,043**	**821,082,695**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Additional standard deduction		Disaster loss deduction		Total itemized deductions		Qualified business income deduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	**26,009,049**	**52,824,316**	**52,172**	**924,126**	**14,842,685**	**659,680,547**	**25,924,668**	**205,779,729**	**156,248,101**	**3,381,030,109**
No adjusted gross income	0	0	0	0	0	0	0	0	155,830	42,688
$1 under $5,000	1,627,242	3,081,550	0	0	80,236	1,871,637	20,887	3,109	8,414,016	99,582,984
$5,000 under $10,000	1,437,763	2,785,987	0	0	93,583	2,292,492	39,486	15,105	8,882,721	118,926,208
$10,000 under $15,000	1,704,150	3,263,374	* 2,990	* 16,928	109,149	2,804,369	438,355	98,223	9,994,456	150,885,834
$15,000 under $20,000	1,510,305	2,931,894	0	0	161,030	4,775,555	970,408	586,769	9,753,125	153,036,666
$20,000 under $25,000	1,268,004	2,497,232	** 4,015	** 42,325	167,731	4,285,472	946,007	914,224	8,829,068	143,400,205
$25,000 under $30,000	1,201,152	2,374,980	**	**	193,007	4,765,016	1,073,605	1,222,867	8,754,802	144,776,456
$30,000 under $40,000	2,045,169	4,070,578	**	**	467,215	12,606,528	1,812,616	2,872,968	16,056,758	272,204,816
$40,000 under $50,000	1,835,407	3,641,984	9,414	109,827	614,463	15,706,593	1,609,597	3,191,541	12,723,591	224,004,657
$50,000 under $75,000	3,892,285	7,790,109	12,035	132,445	1,841,364	47,466,699	3,515,828	9,015,688	22,567,890	434,635,011
$75,000 under $100,000	2,947,921	6,094,442	* 5,170	* 102,492	1,985,056	54,706,812	2,824,372	8,543,742	14,610,346	328,607,747
$100,000 under $200,000	4,789,568	10,422,062	15,357	402,208	4,513,652	138,751,518	6,739,276	29,732,755	23,969,029	623,413,591
$200,000 under $500,000	1,466,137	3,243,279	** 3,191	** 117,901	3,134,769	124,480,962	4,297,046	39,509,153	9,044,269	307,668,034
$500,000 under $1,000,000	207,134	458,811	**	**	874,181	49,971,545	995,853	18,882,845	1,616,777	87,031,579
$1,000,000 under $1,500,000	40,442	88,769	**	**	236,902	20,103,248	265,528	11,281,864	376,837	34,804,801
$1,500,000 under $2,000,000	13,957	30,404	**	**	107,470	11,864,113	114,452	7,932,390	156,013	20,971,323
$2,000,000 under $5,000,000	17,445	38,060	**	**	172,234	31,470,281	178,739	23,312,146	233,819	56,248,871
$5,000,000 under $10,000,000	3,424	7,507	**	**	51,030	19,991,637	48,998	14,234,309	63,387	34,511,262
$10,000,000 or more	1,544	3,296	**	**	39,613	111,766,070	33,615	34,430,031	45,367	146,277,376
Taxable returns, total	**19,008,069**	**38,818,137**	**38,001**	**602,968**	**13,435,335**	**598,354,572**	**21,720,910**	**197,308,692**	**104,160,759**	**2,475,773,258**
No adjusted gross income	0	0	0	0	0	0	0	0	**	**
$1 under $5,000	* 3,123	* 5,408	0	0	* 4,045	* 89,964	19,896	3,069	** 141,560	** 364,547
$5,000 under $10,000	* 4,352	* 9,383	0	0	* 4,331	* 12,307	36,487	4,235	184,757	703,097
$10,000 under $15,000	78,420	132,670	0	0	* 4,016	* 13,024	86,897	21,311	1,024,673	12,121,896
$15,000 under $20,000	656,908	1,110,928	0	0	32,777	440,924	304,467	187,611	3,203,894	41,122,721
$20,000 under $25,000	662,780	1,123,596	**	**	68,428	1,149,244	480,153	525,211	4,490,205	58,520,486
$25,000 under $30,000	780,143	1,416,326	0	0	109,777	2,013,515	515,992	634,208	5,124,468	71,666,179
$30,000 under $40,000	1,797,802	3,575,293	0	0	296,956	5,963,435	1,053,061	1,590,997	10,881,729	163,705,378
$40,000 under $50,000	1,750,686	3,477,983	** 7,407	** 83,600	457,330	9,678,302	1,154,473	2,050,827	10,129,654	164,211,647
$50,000 under $75,000	3,831,737	7,671,431	* 9,024	* 46,261	1,593,139	35,725,934	2,920,379	6,859,174	20,002,208	367,653,232
$75,000 under $100,000	2,918,070	6,031,536	* 4,054	* 63,490	1,848,092	46,150,946	2,601,969	7,276,532	13,854,688	303,654,734
$100,000 under $200,000	4,774,655	10,394,835	14,353	303,323	4,408,708	130,780,985	6,618,120	28,693,292	23,608,403	608,221,378
$200,000 under $500,000	1,465,515	3,242,024	** 3,164	** 106,294	3,127,235	122,918,512	4,291,992	39,400,391	9,024,561	305,749,128
$500,000 under $1,000,000	207,083	458,721	**	**	873,616	49,641,518	995,746	18,877,100	1,615,270	86,685,377
$1,000,000 or more	76,796	168,004	**	**	606,885	193,775,962	641,278	91,184,734	874,687	291,393,457
Nontaxable returns, total	**7,000,979**	**14,006,180**	**14,171**	**321,158**	**1,407,350**	**61,325,975**	**4,203,758**	**8,471,037**	**52,087,342**	**905,256,851**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total	**128,519,569**	**11,767,185,281**	**243,550**	**5,598,598**	**2,632,104**	**3,862,542**	**127,874,599**	**2,290,478,645**
No adjusted gross income	0	0	3,867	173,716	22,927	7,590	29,216	225,572
$1 under $5,000	229,950	295,328	** 18	** 1,480	31,498	11,475	181,180	85,408
$5,000 under $10,000	256,332	842,819	**	**	34,679	11,066	230,722	95,009
$10,000 under $15,000	3,274,058	4,468,515	**	**	71,531	30,204	3,245,394	491,367
$15,000 under $20,000	7,213,222	31,348,526	** 13	** 434	83,567	26,598	7,085,512	3,112,114
$20,000 under $25,000	7,565,336	61,206,997	**	**	140,456	44,564	7,525,781	6,155,804
$25,000 under $30,000	8,419,122	97,212,333	1,183	97,684	163,066	67,523	8,333,779	10,227,467
$30,000 under $40,000	16,053,345	289,923,966	* 100	* 872	437,579	236,772	15,914,155	31,177,700
$40,000 under $50,000	12,742,030	348,974,613	89	1,319	380,862	319,815	12,678,971	38,366,413
$50,000 under $75,000	22,580,599	957,673,164	2,897	25,173	609,477	868,685	22,515,023	115,766,605
$75,000 under $100,000	14,628,527	943,012,644	3,925	9,598	292,639	619,474	14,601,342	124,411,058
$100,000 under $200,000	24,025,794	2,672,516,594	16,341	134,503	281,153	1,043,711	24,006,476	405,668,074
$200,000 under $500,000	9,040,733	2,311,714,703	38,734	870,515	70,667	484,930	9,036,803	451,924,178
$500,000 under $1,000,000	1,616,070	1,005,606,850	** 176,382	** 4,283,305	9,048	67,101	1,615,890	250,471,738
$1,000,000 under $1,500,000	376,559	419,754,109	**	**	1,444	11,476	376,494	117,790,037
$1,500,000 under $2,000,000	155,853	247,322,898	**	**	474	3,978	155,831	71,950,793
$2,000,000 under $5,000,000	233,500	642,731,428	**	**	853	6,403	233,468	189,909,559
$5,000,000 under $10,000,000	63,280	400,742,701	**	**	129	766	63,288	116,498,227
$10,000,000 or more	45,261	1,331,837,093	**	**	53	411	45,273	356,151,525
Taxable returns, total	**104,558,480**	**11,410,488,827**	**240,182**	**5,570,698**	**1,986,729**	**3,380,414**	**104,566,159**	**2,252,025,728**
No adjusted gross income	0	0	3,077	149,599	**	**	4,361	193,520
$1 under $5,000	138,247	215,047	** 18	** 1,480	0	0	142,544	73,577
$5,000 under $10,000	183,282	678,839	**	**	0	0	184,757	79,249
$10,000 under $15,000	1,055,290	1,902,679	**	**	** 6,030	** 2,503	1,055,682	217,711
$15,000 under $20,000	3,224,957	16,280,270	** 13	** 434	33,850	11,467	3,224,964	1,651,944
$20,000 under $25,000	4,511,561	42,948,276	**	**	81,834	19,928	4,511,653	4,359,064
$25,000 under $30,000	5,151,981	69,878,847	1,183	97,684	109,335	33,297	5,152,142	7,486,517
$30,000 under $40,000	10,942,006	217,820,876	* 100	* 872	329,828	185,266	10,942,006	23,907,351
$40,000 under $50,000	10,179,019	292,375,379	85	1,298	321,674	290,898	10,179,035	32,544,004
$50,000 under $75,000	20,080,186	869,184,978	2,716	24,647	514,749	759,171	20,080,197	106,274,695
$75,000 under $100,000	13,899,698	901,922,935	2,775	8,620	240,473	517,130	13,899,732	119,853,748
$100,000 under $200,000	23,680,583	2,642,850,570	16,170	133,885	267,427	989,092	23,680,322	401,965,265
$200,000 under $500,000	9,022,809	2,308,126,304	37,669	869,256	69,545	481,725	9,020,157	451,163,724
$500,000 under $1,000,000	1,614,904	1,004,898,461	** 176,376	** 4,282,922	9,039	66,988	1,614,745	250,261,042
$1,000,000 or more	873,956	3,041,405,365	**	**	2,945	22,948	873,863	851,994,319
Nontaxable returns, total	**23,961,089**	**356,696,455**	**3,367**	**27,901**	**645,376**	**482,128**	**23,308,440**	**38,452,917**

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.

[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.
[3] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	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)
All returns, total	**20,497,375**	**2,048,795,356**	**8,074,079**	**16,241,889**	**12,084,482**	**208,522,006**	**8,080,899**	**342,812,493**	**12,434,648**	**157,415,760**	**6,284,798**	**128,008,887**
No adjusted gross income (includes deficits)	168,588	19,015,791	347,354	860,874	85,383	2,494,885	237,758	30,801,998	108,999	2,682,137	115,500	5,407,450
$1 under $5,000	329,154	594,696	232,283	454,913	207,375	167,912	165,181	4,608,965	221,967	220,942	90,549	1,808,587
$5,000 under $10,000	332,066	1,350,615	254,651	482,569	211,896	464,620	178,106	5,013,655	223,117	620,709	110,512	1,306,942
$10,000 under $15,000	374,844	1,733,569	261,320	501,628	203,313	522,632	198,168	5,577,151	220,849	708,630	123,610	1,617,064
$15,000 under $20,000	419,502	2,147,651	277,969	506,220	256,791	641,158	239,735	5,657,351	266,670	759,440	177,282	1,925,265
$20,000 under $25,000	392,742	2,033,390	236,185	429,782	262,899	696,830	185,423	4,992,175	268,303	773,662	140,831	2,127,868
$25,000 under $30,000	422,949	2,354,104	248,004	453,545	261,973	570,309	214,137	4,150,006	277,712	731,173	156,862	1,153,982
$30,000 under $40,000	907,889	5,913,774	466,004	811,885	585,409	1,712,170	390,721	9,350,983	595,792	2,012,999	316,821	3,518,467
$40,000 under $50,000	975,226	6,347,528	414,682	764,543	641,659	1,739,348	374,506	7,516,545	649,460	1,901,587	298,131	3,145,514
$50,000 under $75,000	2,364,604	20,655,401	1,009,155	1,890,497	1,456,464	4,854,364	867,416	20,283,889	1,492,062	5,247,277	691,179	7,451,100
$75,000 under $100,000	2,289,026	27,763,563	853,928	1,644,525	1,317,691	5,826,500	820,928	19,460,586	1,350,133	6,639,989	671,059	7,011,299
$100,000 under $200,000	5,731,237	126,157,757	1,948,252	3,937,902	3,309,908	21,249,305	2,007,706	65,824,428	3,407,409	23,277,069	1,622,716	27,415,595
$200,000 under $500,000	4,062,046	239,861,626	1,153,231	2,553,466	2,333,668	32,276,633	1,485,184	57,507,275	2,398,174	34,560,884	1,196,659	18,872,343
$500,000 under $1,000,000	1,052,486	185,067,883	250,020	621,321	579,890	20,070,264	423,769	36,407,940	593,935	20,050,244	335,967	18,885,453
$1,000,000 under $1,500,000	276,029	98,605,526	55,654	147,697	152,746	10,118,710	114,536	9,695,979	153,945	9,298,610	89,407	3,194,253
$1,500,000 under $2,000,000	119,345	67,058,929	22,285	60,591	64,514	6,083,644	52,399	6,063,249	63,789	5,302,356	41,790	2,191,351
$2,000,000 under $5,000,000	185,600	216,578,879	31,810	87,792	101,390	19,126,993	83,144	14,220,966	97,312	14,306,194	67,876	5,153,307
$5,000,000 under $10,000,000	53,600	175,240,752	7,274	20,661	29,374	14,675,220	23,963	7,518,355	26,521	8,359,734	20,900	2,967,163
$10,000,000 or more	40,444	850,313,922	4,018	11,481	22,139	65,230,511	18,118	28,160,998	18,501	19,962,122	17,147	12,855,886
Taxable returns, total	**17,770,358**	**2,003,617,745**	**6,214,471**	**12,449,661**	**10,523,530**	**201,481,453**	**6,607,300**	**261,584,339**	**10,773,714**	**148,756,164**	**5,322,141**	**100,987,841**
No adjusted gross income (includes deficits)	1,563	3,757,217	1,109	3,124	733	437,349	835	800,472	831	338,785	447	137,526
$1 under $5,000	41,229	79,761	* 3,301	* 4,502	30,166	30,472	5,236	8,275	28,191	28,129	* 4,175	* 1,740
$5,000 under $10,000	53,515	208,394	5,258	9,292	34,485	35,654	12,652	38,180	36,490	33,825	8,555	11,797
$10,000 under $15,000	51,016	261,096	20,665	27,311	34,849	87,589	18,323	339,964	35,173	109,912	12,859	162,676
$15,000 under $20,000	127,846	405,242	98,736	159,639	80,997	169,545	82,405	1,690,896	83,979	190,268	66,646	765,817
$20,000 under $25,000	184,068	500,177	123,545	211,431	136,961	392,089	93,397	1,430,451	136,306	429,957	78,816	544,427
$25,000 under $30,000	239,335	833,818	134,695	232,853	165,105	250,167	112,993	1,563,575	173,082	287,040	85,379	538,682
$30,000 under $40,000	640,368	2,379,339	344,501	582,701	434,693	1,084,268	287,018	5,608,669	440,909	1,184,445	233,961	2,468,553
$40,000 under $50,000	789,673	3,730,729	338,459	621,789	526,183	1,289,335	302,313	5,183,201	532,808	1,419,457	242,741	2,123,104
$50,000 under $75,000	2,091,948	15,596,941	896,643	1,681,507	1,302,552	4,316,539	754,104	16,146,589	1,333,514	4,580,149	597,571	5,650,380
$75,000 under $100,000	2,134,741	23,533,049	808,917	1,545,622	1,237,646	5,388,087	769,285	16,714,191	1,273,117	6,152,128	627,059	6,041,042
$100,000 under $200,000	5,631,398	120,921,458	1,918,956	3,878,399	3,259,030	20,541,864	1,971,736	54,981,134	3,351,124	22,324,024	1,596,393	18,570,194
$200,000 under $500,000	4,056,561	239,120,102	1,149,373	2,543,835	2,330,319	32,190,741	1,481,594	56,710,007	2,394,454	34,442,561	1,194,773	18,774,624
$500,000 under $1,000,000	1,052,243	184,930,265	249,576	620,217	579,743	20,055,547	423,464	36,346,402	593,773	20,034,390	335,779	18,871,792
$1,000,000 or more	674,855	1,407,360,158	120,739	327,440	370,069	115,212,206	291,945	64,022,333	359,964	57,201,092	236,987	26,325,489
Nontaxable returns, total	**2,727,017**	**45,177,610**	**1,859,607**	**3,792,228**	**1,560,952**	**7,040,553**	**1,473,599**	**81,228,153**	**1,660,935**	**8,659,596**	**962,657**	**27,021,046**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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		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	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**5,758,807**	**1,253,338,532**	**5,706,543**	**1,244,735,537**	**3,759,082**	**35,361,455**	**1,882,115**	**26,758,460**	**12,860,016**	**8,242,395,147**	**12,802,031**	**8,687,382,436**
No adjusted gross income (includes deficits)	63,439	55,134,752	63,314	56,105,470	31,921	445,055	29,839	1,415,773	155,645	404,478,181	157,727	437,498,646
$1 under $5,000	99,423	7,976,466	97,258	8,198,260	72,136	88,698	26,273	310,492	201,734	28,416,309	200,626	31,985,142
$5,000 under $10,000	109,444	13,438,081	105,366	13,869,169	66,843	209,567	37,279	640,654	228,616	73,943,406	227,607	75,997,267
$10,000 under $15,000	109,483	12,880,977	104,494	13,074,927	71,089	171,559	35,386	365,510	235,569	156,621,356	234,217	162,745,231
$15,000 under $20,000	134,686	9,226,575	134,682	9,511,713	76,750	193,791	55,913	478,930	290,323	490,947,418	286,841	501,615,136
$20,000 under $25,000	115,826	13,243,397	115,780	12,974,999	73,545	661,104	38,898	392,706	278,256	25,186,653	275,207	28,203,323
$25,000 under $30,000	120,202	13,750,098	118,194	13,885,233	75,567	258,712	41,592	393,847	297,697	45,598,419	296,960	49,582,537
$30,000 under $40,000	273,836	48,811,539	269,795	50,013,595	174,865	601,301	94,872	1,803,357	621,807	359,653,629	614,240	380,964,901
$40,000 under $50,000	296,313	32,295,546	294,621	32,953,795	198,265	539,153	94,319	1,197,403	626,225	473,980,793	619,062	517,188,748
$50,000 under $75,000	684,975	72,856,528	678,771	72,793,539	447,771	1,510,923	216,625	1,447,934	1,435,712	278,459,279	1,429,386	293,545,868
$75,000 under $100,000	651,190	74,870,520	645,163	75,116,215	423,601	1,669,925	210,202	1,915,621	1,366,203	578,242,794	1,360,963	632,765,024
$100,000 under $200,000	1,553,334	268,310,948	1,543,525	267,968,771	1,039,450	6,508,131	485,798	6,165,954	3,478,316	1,211,043,372	3,469,560	1,293,396,343
$200,000 under $500,000	1,095,634	306,253,271	1,086,510	300,823,846	726,988	9,485,489	350,732	4,056,064	2,508,486	1,540,815,101	2,495,819	1,617,179,344
$500,000 under $1,000,000	276,303	110,353,779	274,945	107,963,533	177,559	4,434,556	94,963	2,044,311	678,405	927,583,641	677,979	995,918,487
$1,000,000 under $1,500,000	72,553	33,136,907	72,454	31,927,988	45,499	1,817,005	26,016	608,086	182,156	274,877,489	181,711	284,101,005
$1,500,000 under $2,000,000	30,840	19,554,566	30,639	18,976,861	17,749	940,385	12,541	362,680	79,765	166,700,786	79,470	174,221,944
$2,000,000 under $5,000,000	48,098	71,785,925	47,905	70,364,780	27,455	2,433,831	20,006	1,012,686	127,911	475,538,838	127,630	481,728,483
$5,000,000 under $10,000,000	13,457	33,554,661	13,394	33,017,274	7,187	1,118,601	6,086	581,214	37,938	224,724,810	37,842	230,272,053
$10,000,000 or more	9,771	55,903,997	9,733	55,195,569	4,842	2,273,668	4,774	1,565,240	29,254	505,582,873	29,183	498,472,953
Taxable returns, total	**4,943,212**	**1,088,278,984**	**4,905,237**	**1,076,967,324**	**3,251,966**	**32,990,044**	**1,589,268**	**21,678,384**	**11,096,370**	**7,068,376,565**	**11,052,077**	**7,435,798,594**
No adjusted gross income (includes deficits)	372	778,726	369	741,551	262	41,614	108	4,439	900	15,157,866	899	15,935,331
$1 under $5,000	13,050	361,835	** 25,087	** 410,037	11,033	10,978	** 4,019	** 3,102	19,648	210,238	19,648	196,265
$5,000 under $10,000	12,037	63,085	**	**	* 9,041	* 7,007	**	**	33,997	2,053,957	32,989	2,054,900
$10,000 under $15,000	16,382	1,463,602	14,399	1,441,568	11,350	50,766	* 4,024	* 28,733	30,886	50,609,043	31,877	52,964,368
$15,000 under $20,000	43,710	1,917,132	43,710	1,979,497	23,265	39,968	20,445	102,333	91,545	464,128,021	92,091	473,403,119
$20,000 under $25,000	60,482	5,975,800	60,453	5,664,537	34,102	444,467	24,364	133,204	149,999	9,386,043	148,975	10,094,325
$25,000 under $30,000	63,842	3,753,330	59,835	3,844,948	40,105	114,315	20,713	205,933	185,887	23,942,799	184,937	25,444,509
$30,000 under $40,000	196,975	29,376,807	195,958	30,427,504	127,593	434,263	66,292	1,484,961	466,081	60,563,559	457,922	64,004,705
$40,000 under $50,000	240,322	26,204,756	239,323	26,509,908	165,013	445,635	72,308	750,786	506,835	454,207,124	501,679	496,837,181
$50,000 under $75,000	597,629	63,378,614	594,595	63,302,688	391,149	1,290,019	186,911	1,214,093	1,278,533	208,950,454	1,275,244	219,367,852
$75,000 under $100,000	620,584	65,434,691	614,567	65,414,860	406,510	1,549,128	196,688	1,529,297	1,271,237	537,578,756	1,267,214	589,914,057
$100,000 under $200,000	1,533,215	262,231,685	1,523,394	261,874,315	1,026,547	6,365,772	479,029	6,008,402	3,420,395	1,146,448,036	3,412,446	1,226,116,686
$200,000 under $500,000	1,093,706	303,122,356	1,084,592	297,981,096	725,772	9,181,374	350,027	4,040,114	2,505,384	1,532,384,342	2,492,723	1,608,074,027
$500,000 under $1,000,000	276,234	110,314,301	274,877	107,924,615	177,519	4,433,189	94,936	2,043,503	678,182	926,555,670	677,759	994,828,178
$1,000,000 or more	174,672	213,902,264	174,078	209,450,201	102,705	8,581,548	69,405	4,129,484	456,859	1,636,200,656	455,673	1,656,563,091
Nontaxable returns, total	**815,595**	**165,059,548**	**801,306**	**167,768,213**	**507,116**	**2,371,411**	**292,846**	**5,080,076**	**1,763,646**	**1,174,018,582**	**1,749,953**	**1,251,583,842**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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 8949—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	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**4,899,601**	**459,580,539**	**7,872,117**	**94,838,386**	**4,670,041**	**80,245,135**	**4,241,659**	**470,705,750**	**3,794,980**	**481,664,112**	**293,583**	**12,612,776**
No adjusted gross income (includes deficits)	74,043	31,578,628	74,247	1,899,730	82,560	3,341,568	49,497	19,232,711	44,558	19,569,096	6,512	326,902
$1 under $5,000	54,726	2,260,175	128,288	112,714	65,848	1,421,373	53,673	594,981	47,274	609,641	2,714	1,538
$5,000 under $10,000	74,331	1,836,282	137,077	339,540	81,702	557,118	62,474	5,032,151	53,636	5,058,612	3,628	15,073
$10,000 under $15,000	101,896	5,504,523	137,324	489,573	92,301	1,108,925	78,197	1,962,112	71,964	2,116,413	7,531	84,886
$15,000 under $20,000	110,378	10,171,018	160,190	487,635	123,171	984,335	109,643	3,392,044	101,089	3,476,341	6,380	2,510
$20,000 under $25,000	99,447	1,448,707	164,191	329,252	102,007	1,897,215	94,162	7,510,981	82,746	7,875,435	2,338	310,259
$25,000 under $30,000	101,193	3,698,698	173,140	397,282	117,204	682,703	87,362	1,820,225	83,206	1,874,462	* 1,449	* 59,764
$30,000 under $40,000	260,380	21,085,700	367,037	1,258,433	234,003	1,484,005	159,873	3,866,893	138,778	4,085,683	11,052	75,999
$40,000 under $50,000	257,446	42,534,690	384,940	1,126,955	220,923	1,800,220	219,687	7,923,051	197,028	7,933,309	12,713	170,723
$50,000 under $75,000	505,069	12,764,593	916,534	2,794,265	485,853	5,116,262	477,325	26,826,168	447,253	27,355,567	30,953	552,712
$75,000 under $100,000	494,966	54,597,888	841,655	4,058,936	497,905	3,983,278	370,424	20,177,054	334,782	22,112,077	24,126	1,571,019
$100,000 under $200,000	1,275,333	83,098,702	2,175,089	14,112,700	1,217,894	13,366,969	1,007,724	82,889,138	906,405	89,117,158	61,128	7,753,127
$200,000 under $500,000	960,158	82,955,059	1,553,057	20,780,725	895,877	14,189,909	943,965	66,219,978	820,537	66,074,874	71,295	1,048,314
$500,000 under $1,000,000	296,549	65,647,360	403,863	12,205,773	260,091	14,893,259	307,532	79,361,631	274,348	80,913,312	30,207	1,224,553
$1,000,000 under $1,500,000	86,063	12,971,412	107,412	6,204,425	70,979	2,456,529	86,324	18,890,923	75,468	19,073,688	8,500	623,758
$1,500,000 under $2,000,000	39,562	9,165,003	44,893	3,270,810	33,346	1,626,965	38,691	15,125,219	33,702	14,516,377	3,695	-216,483
$2,000,000 under $5,000,000	67,964	11,240,378	69,655	8,900,789	55,810	3,850,056	60,901	29,915,788	52,874	28,641,227	5,900	82,161
$5,000,000 under $10,000,000	21,733	8,361,156	19,684	4,874,045	17,592	2,060,132	18,456	17,748,569	15,841	17,189,317	1,779	248,687
$10,000,000 or more	18,365	-1,339,432	13,843	11,194,803	14,975	5,424,315	15,749	62,216,135	13,491	64,071,523	1,682	-1,322,729
Taxable returns, total	**4,219,269**	**388,899,873**	**6,844,371**	**89,036,225**	**3,984,061**	**67,558,381**	**3,689,359**	**424,176,496**	**3,305,170**	**434,037,825**	**253,215**	**11,654,025**
No adjusted gross income (includes deficits)	492	999,391	630	265,116	265	43,189	480	333,696	437	343,002	56	5,062
$1 under $5,000	* 6,576	* 700	16,115	16,359	* 3,533	* 1,686	* 5,062	* 30,243	* 5,062	* 29,166	0	0
$5,000 under $10,000	* 7,030	* 15,689	26,425	26,098	* 6,556	* 11,352	* 8,049	* 25,395	* 8,046	* 22,817	** 1,227	** 559
$10,000 under $15,000	8,171	2,271,441	21,003	49,793	9,866	133,678	13,362	161,283	12,371	151,538	**	**
$15,000 under $20,000	40,031	8,927,203	46,197	125,251	44,827	473,145	40,697	377,489	37,385	406,748	** 4,039	** 2,677
$20,000 under $25,000	56,373	299,914	83,123	145,617	60,849	553,984	54,526	2,225,779	49,451	2,233,601	**	**
$25,000 under $30,000	57,457	1,374,610	113,454	164,879	67,468	291,979	50,010	1,437,518	47,987	1,521,119	* 448	* 59,743
$30,000 under $40,000	197,956	3,169,289	272,458	586,549	178,095	858,406	116,926	1,598,361	106,323	1,685,773	7,391	53,154
$40,000 under $50,000	209,157	42,230,450	311,836	840,429	178,656	1,240,036	175,595	6,221,933	157,843	6,292,145	8,525	147,818
$50,000 under $75,000	437,763	9,133,978	828,039	2,349,746	421,225	3,633,167	422,977	22,847,440	396,808	23,242,784	27,670	427,392
$75,000 under $100,000	458,551	52,606,261	780,274	3,704,891	464,734	3,433,930	343,922	19,432,402	310,974	21,351,596	22,798	1,551,485
$100,000 under $200,000	1,250,799	80,322,963	2,134,253	13,425,291	1,200,894	12,770,978	988,107	80,567,737	887,755	86,831,479	58,214	7,717,110
$200,000 under $500,000	958,833	82,561,433	1,551,377	20,710,999	894,512	13,839,251	942,179	65,772,347	819,174	65,631,777	71,098	1,049,963
$500,000 under $1,000,000	296,448	65,590,014	403,764	12,201,759	259,973	14,884,253	307,407	79,309,729	274,230	80,866,062	30,198	1,223,674
$1,000,000 or more	233,631	39,396,537	255,423	34,423,449	192,608	15,389,347	220,060	143,835,143	191,323	143,428,217	21,551	-584,611
Nontaxable returns, total	**680,332**	**70,680,666**	**1,027,746**	**5,802,160**	**685,981**	**12,686,755**	**552,299**	**46,529,254**	**489,810**	**47,626,288**	**40,369**	**958,751**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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							
	Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain	
	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)
All returns, total	**2,579,742**	**17,036,830**	**1,311,625**	**15,382,416**	**2,444,567**	**740,175,213**	**2,412,323**	**732,023,886**	**145,260**	**-3,595,114**	**1,429,349**	**24,741,673**
No adjusted gross income (includes deficits)	29,419	226,184	16,713	235,666	37,042	14,285,951	34,253	14,587,218	3,986	-2,008	17,764	502,586
$1 under $5,000	37,209	21,750	14,483	34,872	32,385	1,433,801	29,656	1,286,282	* 1,165	* -191,588	18,520	12,875
$5,000 under $10,000	36,137	32,259	15,752	43,647	33,987	3,380,129	33,838	3,381,450	* 1,041	* -24,856	18,025	92,540
$10,000 under $15,000	43,888	51,877	26,191	121,292	40,523	1,724,641	41,886	1,753,297	* 4,400	* 2,939	23,596	103,683
$15,000 under $20,000	64,822	52,044	38,024	133,831	70,929	4,531,162	70,996	4,857,248	* 4,589	* 23,886	36,289	75,884
$20,000 under $25,000	62,602	38,006	25,134	92,202	71,446	1,695,743	68,352	1,698,366	* 2,022	* 2,178	40,415	79,165
$25,000 under $30,000	53,032	47,229	24,721	41,702	69,167	2,944,949	66,488	2,873,788	4,155	-78,941	35,518	105,459
$30,000 under $40,000	106,405	146,982	41,715	289,773	165,612	12,732,206	165,110	12,635,999	7,118	-31,257	95,538	210,019
$40,000 under $50,000	160,818	317,055	54,704	156,590	149,896	4,000,436	143,373	4,039,990	11,604	-33,323	89,783	233,592
$50,000 under $75,000	302,113	755,160	138,397	731,846	331,340	13,968,345	336,085	13,495,479	19,373	-440,995	191,954	689,344
$75,000 under $100,000	223,611	472,772	117,462	836,776	266,295	19,756,770	267,835	19,401,946	20,169	-192,093	158,662	901,805
$100,000 under $200,000	604,605	2,466,863	305,949	941,756	616,014	84,212,891	610,002	90,204,234	23,577	-760,197	362,031	2,716,216
$200,000 under $500,000	554,031	3,201,028	316,548	2,007,610	383,041	80,615,813	374,558	77,413,369	26,509	-727,562	236,118	4,082,819
$500,000 under $1,000,000	175,072	2,042,249	103,959	2,369,377	101,208	203,473,103	96,981	201,184,841	7,378	-499,101	59,642	2,847,830
$1,000,000 under $1,500,000	49,658	864,102	28,597	423,109	27,157	23,105,619	26,360	22,378,230	2,208	-20,840	15,947	1,118,327
$1,500,000 under $2,000,000	22,501	686,147	12,382	293,788	13,015	14,308,972	12,486	13,948,949	1,388	137,073	8,099	808,544
$2,000,000 under $5,000,000	34,716	1,839,685	19,667	482,963	21,663	45,334,102	20,887	44,481,776	2,365	471,961	12,890	2,248,942
$5,000,000 under $10,000,000	10,313	1,112,473	5,961	304,534	7,035	19,194,459	6,777	17,716,243	952	-244,884	4,297	1,794,102
$10,000,000 or more	8,788	2,662,964	5,265	5,841,081	6,812	189,476,122	6,402	184,685,181	1,262	-985,504	4,261	6,117,940
Taxable returns, total	**2,236,153**	**16,246,195**	**1,141,002**	**14,453,499**	**2,061,472**	**696,997,900**	**2,036,667**	**680,384,385**	**117,249**	**-3,427,393**	**1,232,740**	**23,561,776**
No adjusted gross income (includes deficits)	177	11,342	250	15,584	228	331,865	243	379,200	** 78	** -14,224	** 139	** 25,543
$1 under $5,000	* 2,052	* 1,092	** 4,001	** 543	* 645	* 1,544	* 740	* 1,571	**	**	**	**
$5,000 under $10,000	* 4,034	* 3,634	**	**	* 2,011	* 1,771,469	* 2,011	* 1,763,550	**	**	0	0
$10,000 under $15,000	9,278	10,091	* 2,068	* 316	* 2,124	* 27,403	* 3,132	* 28,090	0	0	* 2,067	* 10,089
$15,000 under $20,000	24,724	16,774	14,882	44,288	27,498	236,218	26,474	373,897	** 3,027	** 1,534	15,470	24,267
$20,000 under $25,000	37,031	19,253	11,396	26,142	42,563	880,454	41,568	892,560	**	**	23,370	28,555
$25,000 under $30,000	32,441	15,384	13,506	39,241	40,702	1,434,726	40,690	1,395,816	* 3,005	* -47,978	21,204	17,135
$30,000 under $40,000	75,774	81,454	31,406	115,713	122,874	9,845,175	125,393	9,749,625	* 4,067	* -22,844	71,772	175,002
$40,000 under $50,000	130,603	205,656	40,937	128,050	129,708	3,493,668	123,095	3,533,331	10,611	-36,832	80,021	197,245
$50,000 under $75,000	265,802	662,957	122,158	630,909	281,754	11,988,106	283,181	11,412,367	11,835	-470,523	168,956	624,031
$75,000 under $100,000	208,208	451,282	108,496	818,991	248,324	18,599,405	248,851	18,219,699	19,121	-191,702	153,179	844,538
$100,000 under $200,000	592,348	2,380,493	299,996	927,126	604,314	73,729,471	598,026	71,682,177	23,506	-758,514	356,168	2,629,063
$200,000 under $500,000	552,722	3,188,442	316,158	1,997,909	381,979	80,221,235	373,501	77,039,201	26,458	-717,639	235,331	4,059,318
$500,000 under $1,000,000	175,013	2,034,420	103,899	2,367,079	101,109	203,417,909	96,892	201,130,719	7,369	-499,125	59,589	2,844,069
$1,000,000 or more	125,947	7,163,922	71,848	7,341,607	75,639	291,019,251	72,870	282,782,583	8,171	-669,546	45,474	12,082,921
Nontaxable returns, total	**343,590**	**790,635**	**170,623**	**928,917**	**383,095**	**43,177,313**	**375,656**	**51,639,500**	**28,011**	**-167,721**	**196,608**	**1,179,896**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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 (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Short-term loss carryover	
	Net short-term 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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**931,850**	**20,185,459**	**361,185**	**8,865,257**	**243,050**	**3,118,449**	**701,747**	**71,232,198**	**365,341**	**19,445,469**	**2,778,259**	**221,232,322**
No adjusted gross income (includes deficits)	18,306	805,861	6,013	207,421	9,820	222,917	12,770	965,484	13,534	1,283,853	161,347	25,247,935
$1 under $5,000	8,881	56,944	5,712	8,259	3,385	12,344	5,632	1,862	4,438	29,485	92,901	2,821,701
$5,000 under $10,000	11,541	118,718	616	2,991	2,742	7,682	4,322	7,191	1,587	14,180	99,779	3,851,123
$10,000 under $15,000	16,597	129,400	3,980	71,462	2,701	11,322	5,293	7,322	1,200	1,115	103,983	4,212,433
$15,000 under $20,000	36,672	378,084	5,491	3,276	3,253	9,214	6,479	15,496	1,506	736	91,052	3,859,189
$20,000 under $25,000	25,635	79,611	5,334	51,735	2,936	16,361	5,065	63,902	1,282	1,545	66,722	3,038,869
$25,000 under $30,000	31,739	113,239	4,432	2,161	2,593	24,886	2,303	9,258	4,655	48,756	89,561	3,094,666
$30,000 under $40,000	60,863	145,069	8,650	12,454	6,628	25,897	16,075	76,038	10,380	52,893	111,823	6,143,047
$40,000 under $50,000	54,917	306,470	10,827	8,857	6,529	55,954	15,835	175,547	14,155	40,149	98,466	4,621,572
$50,000 under $75,000	133,900	657,473	31,741	65,386	29,246	126,031	32,287	106,899	19,547	244,171	253,614	13,029,211
$75,000 under $100,000	100,935	739,073	25,158	31,721	11,480	67,460	38,727	99,517	14,575	90,708	226,253	13,235,848
$100,000 under $200,000	234,346	9,467,757	66,748	161,876	41,383	198,419	128,805	689,139	77,097	432,616	595,158	40,656,576
$200,000 under $500,000	129,976	1,607,936	82,634	358,391	51,548	283,390	164,886	1,800,423	88,958	1,068,426	495,237	41,726,182
$500,000 under $1,000,000	36,783	1,058,670	42,001	447,372	25,109	178,889	102,167	2,331,733	47,629	1,083,574	165,309	19,019,108
$1,000,000 under $1,500,000	10,881	411,778	16,251	306,829	11,265	131,962	45,063	1,789,527	18,566	648,610	48,852	6,997,409
$1,500,000 under $2,000,000	4,826	311,447	9,341	214,128	5,930	92,660	25,026	1,337,679	10,987	513,126	22,942	4,036,631
$2,000,000 under $5,000,000	8,913	924,655	19,710	957,350	13,805	309,802	52,034	6,415,979	20,899	1,940,470	36,807	9,369,918
$5,000,000 under $10,000,000	2,997	560,770	8,111	892,046	5,955	180,056	19,990	6,990,206	7,301	1,487,616	10,715	4,450,288
$10,000,000 or more	3,144	2,312,503	8,437	5,061,543	6,740	1,163,206	18,990	48,348,995	7,044	10,463,441	7,738	11,820,615
Taxable returns, total	**758,742**	**10,375,654**	**319,892**	**8,476,329**	**206,420**	**2,792,520**	**638,154**	**70,001,339**	**326,660**	**17,421,699**	**2,060,788**	**166,136,085**
No adjusted gross income (includes deficits)	150	78,969	** 1,145	** 29,299	** 123	** 26,483	390	171,754	** 168	** 50,247	717	686,964
$1 under $5,000	** 1,685	** 241	**	**	**	**	* 2,024	* 512	**	**	* 2,149	* 6,446
$5,000 under $10,000	**	**	0	0	0	0	** 2,008	** 3,229	0	0	* 4,103	* 26,912
$10,000 under $15,000	* 1,065	* 10,776	** 2,017	** 2,588	** 435	** 4,603	**	**	0	0	7,748	196,394
$15,000 under $20,000	13,020	162,041	**	**	**	**	** 3,182	** 1,737	**	**	28,651	945,961
$20,000 under $25,000	14,185	39,032	**	**	* 1,807	* 11,126	**	**	* 1,240	* 243	25,361	916,177
$25,000 under $30,000	17,416	26,202	* 1,878	* 1,069	* 1,990	* 3,724	* 1,014	* 294	* 3,136	* 11,072	41,942	1,048,333
$30,000 under $40,000	45,049	102,296	2,866	6,751	* 2,772	* 19,982	8,462	63,850	6,649	38,263	74,629	3,252,649
$40,000 under $50,000	44,386	273,740	7,910	4,394	6,473	44,283	8,274	12,122	12,352	16,276	75,641	3,146,175
$50,000 under $75,000	107,249	518,815	30,147	58,612	23,494	97,580	26,973	66,321	16,780	178,159	219,560	10,610,439
$75,000 under $100,000	88,492	656,535	22,239	22,144	9,742	63,369	31,838	79,465	12,390	34,589	212,168	11,440,842
$100,000 under $200,000	228,870	1,340,282	65,703	134,694	39,524	192,155	126,669	643,854	73,147	354,343	582,968	38,425,151
$200,000 under $500,000	129,694	1,594,924	82,170	354,835	51,301	280,525	164,135	1,754,509	88,419	1,043,678	493,102	40,972,344
$500,000 under $1,000,000	36,742	1,056,004	41,990	447,312	25,082	178,526	102,131	2,329,049	47,611	1,082,223	165,148	18,969,064
$1,000,000 or more	30,739	4,515,799	61,829	7,414,632	43,678	1,870,164	161,055	64,874,643	64,768	14,612,606	126,902	35,492,236
Nontaxable returns, total	**173,108**	**9,809,804**	**41,293**	**388,928**	**36,629**	**325,929**	**63,592**	**1,230,858**	**38,681**	**2,023,770**	**717,472**	**55,096,237**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		With basis reported and no Form 8949			
									Net long-term sales price		Net long-term cost or basis	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**17,514,826**	**1,922,391,473**	**4,930,389**	**295,311,632**	**13,606,211**	**798,220,080**	**2,895,904**	**64,233,225**	**4,858,586**	**456,560,379**	**4,818,360**	**357,700,230**
No adjusted gross income (includes deficits)	173,889	19,853,759	247,810	38,502,532	140,152	6,272,703	67,872	4,535,434	58,637	5,685,971	54,026	5,093,739
$1 under $5,000	248,331	599,707	165,299	5,268,935	197,232	510,766	57,994	638,582	77,712	1,196,465	78,721	1,138,072
$5,000 under $10,000	263,740	1,344,344	174,367	6,545,421	205,315	932,441	62,004	740,237	68,982	2,015,850	67,994	1,826,388
$10,000 under $15,000	291,685	1,578,962	155,492	6,145,247	232,794	982,564	54,402	682,434	83,322	1,926,185	83,296	1,619,886
$15,000 under $20,000	324,705	1,885,518	129,106	5,533,426	239,443	1,166,730	62,695	686,629	97,235	2,408,507	96,241	2,108,541
$20,000 under $25,000	286,628	1,751,125	117,318	4,722,935	230,755	1,191,212	50,907	519,953	67,674	1,239,015	67,888	1,157,537
$25,000 under $30,000	302,593	2,110,493	122,927	4,777,008	247,257	1,450,496	60,144	387,299	82,480	1,932,412	83,470	1,700,302
$30,000 under $40,000	642,312	4,752,241	239,887	9,306,153	512,259	3,225,477	120,365	1,325,530	178,969	7,714,556	172,924	7,284,496
$40,000 under $50,000	709,640	5,148,047	211,079	9,104,636	551,485	3,437,160	124,583	1,059,834	209,391	5,319,642	209,758	4,630,179
$50,000 under $75,000	1,830,851	17,758,871	583,218	20,580,755	1,384,155	10,302,555	346,714	2,514,569	538,890	17,603,587	530,008	15,133,507
$75,000 under $100,000	1,922,857	23,940,472	493,912	19,655,946	1,439,889	13,905,628	323,521	3,176,661	541,066	22,193,113	529,327	19,292,141
$100,000 under $200,000	5,020,925	113,518,886	1,258,388	56,029,855	3,908,340	61,114,479	800,900	8,821,505	1,365,744	75,300,456	1,362,681	63,924,637
$200,000 under $500,000	3,766,473	220,632,366	773,940	49,564,852	2,955,007	113,579,207	541,752	8,946,569	1,029,723	101,793,228	1,024,515	81,547,736
$500,000 under $1,000,000	1,045,989	174,225,964	172,304	20,714,429	822,822	87,197,441	136,630	6,753,668	280,226	59,547,788	280,159	45,271,342
$1,000,000 under $1,500,000	277,642	92,705,093	39,757	8,422,302	220,886	44,452,732	33,044	3,120,919	75,078	24,655,086	74,325	18,360,400
$1,500,000 under $2,000,000	120,324	63,871,062	15,962	4,500,701	94,400	28,780,569	15,152	1,613,722	31,141	15,882,675	31,083	11,743,876
$2,000,000 under $5,000,000	189,780	205,722,484	21,966	9,793,513	149,044	85,571,418	23,871	4,967,703	48,934	40,694,303	48,712	29,529,174
$5,000,000 under $10,000,000	54,969	165,364,511	5,063	5,572,333	42,657	59,591,544	7,462	3,269,699	13,558	23,263,410	13,474	17,224,922
$10,000,000 or more	41,492	805,627,568	2,595	10,570,652	32,317	274,554,957	5,892	10,472,275	9,825	46,188,128	9,757	29,113,356
Taxable returns, total	**15,326,115**	**1,876,708,447**	**3,810,608**	**215,033,256**	**11,892,809**	**775,821,563**	**2,459,235**	**54,063,620**	**4,246,488**	**425,445,013**	**4,213,838**	**330,525,942**
No adjusted gross income (includes deficits)	1,634	3,514,394	849	1,611,857	1,057	897,861	260	156,055	340	421,010	331	338,469
$1 under $5,000	28,160	50,349	* 2,197	* 30,795	21,168	31,780	* 2,562	* 1,739	9,526	66,659	9,526	46,155
$5,000 under $10,000	44,994	184,652	* 3,628	* 29,435	32,638	113,670	* 3,122	* 2,639	* 9,044	* 269,610	* 9,044	* 246,668
$10,000 under $15,000	35,844	177,434	9,536	319,741	29,705	107,014	* 4,584	* 17,266	13,376	102,902	13,376	72,469
$15,000 under $20,000	85,282	247,707	39,310	1,395,826	62,736	143,762	16,246	260,105	25,574	282,428	25,575	253,510
$20,000 under $25,000	116,155	319,032	58,524	2,014,133	88,650	261,804	25,950	326,691	26,574	421,362	26,574	512,204
$25,000 under $30,000	154,202	627,148	72,370	1,714,337	131,205	402,330	37,624	102,865	40,573	418,571	40,573	380,397
$30,000 under $40,000	437,773	1,626,948	171,205	5,266,075	345,517	1,088,319	85,738	567,520	120,538	3,021,140	116,502	2,911,881
$40,000 under $50,000	578,386	2,705,314	179,252	7,103,404	453,798	2,056,608	103,662	762,377	173,649	3,096,612	173,005	2,733,941
$50,000 under $75,000	1,622,215	12,711,213	532,549	17,889,726	1,226,370	7,268,982	312,128	2,052,235	471,497	13,405,155	463,611	11,748,226
$75,000 under $100,000	1,797,002	19,694,745	473,606	18,001,143	1,350,517	11,774,420	315,892	2,821,512	518,950	20,364,625	508,213	17,751,301
$100,000 under $200,000	4,933,751	108,346,499	1,239,180	53,288,791	3,837,066	58,540,603	789,083	8,135,691	1,350,165	72,421,586	1,347,277	61,548,236
$200,000 under $500,000	3,760,967	219,805,669	771,301	48,652,876	2,950,654	113,259,522	540,507	8,809,978	1,028,022	101,058,970	1,022,822	80,850,486
$500,000 under $1,000,000	1,045,725	174,084,245	171,996	20,642,115	822,615	87,148,954	136,518	6,696,820	280,163	59,518,692	280,096	45,248,826
$1,000,000 or more	684,026	1,332,613,097	85,106	37,073,002	539,113	492,725,935	85,360	23,350,127	178,497	150,575,690	177,312	105,883,172
Nontaxable returns, total	**2,188,711**	**45,683,025**	**1,119,781**	**80,278,377**	**1,713,401**	**22,398,517**	**436,669**	**10,169,604**	**612,098**	**31,115,366**	**604,522**	**27,174,288**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**3,910,091**	**105,890,709**	**834,834**	**7,032,071**	**9,741,733**	**1,058,801,840**	**9,726,189**	**857,673,115**	**1,505,987**	**17,912,297**	**7,729,729**	**233,849,966**
No adjusted gross income (includes deficits)	41,069	1,024,473	16,146	432,240	103,934	16,447,185	104,284	15,929,987	19,875	652,899	68,823	2,050,232
$1 under $5,000	60,583	103,532	14,534	45,139	144,212	3,579,158	144,229	3,409,093	11,969	-5,502	106,873	326,202
$5,000 under $10,000	50,456	281,331	12,276	91,869	156,232	4,776,048	154,981	5,070,313	14,277	326,359	116,970	324,112
$10,000 under $15,000	67,168	352,388	12,474	46,089	167,646	4,637,884	165,546	4,710,990	18,623	272,261	124,845	349,243
$15,000 under $20,000	70,224	336,343	21,292	36,376	170,319	3,541,910	169,767	2,965,291	18,776	-250,164	131,706	447,149
$20,000 under $25,000	56,366	206,355	6,440	124,876	176,329	5,727,738	173,473	5,269,290	18,784	13,910	129,404	638,570
$25,000 under $30,000	64,571	312,127	15,889	80,017	182,584	4,467,861	180,610	3,947,760	24,125	-52,351	144,197	660,061
$30,000 under $40,000	142,420	741,960	34,483	313,412	364,551	9,123,391	365,478	8,104,294	46,209	71,096	288,292	1,418,824
$40,000 under $50,000	167,038	929,094	38,265	239,632	365,296	8,992,997	363,276	8,334,069	44,321	196,542	285,473	1,193,551
$50,000 under $75,000	417,444	2,886,981	99,091	416,901	1,014,073	29,531,534	1,020,733	25,928,727	123,121	-415,293	765,890	3,886,245
$75,000 under $100,000	431,415	3,271,772	98,323	370,800	1,011,324	46,819,322	1,006,636	49,534,243	137,493	7,832,392	783,405	6,087,273
$100,000 under $200,000	1,115,924	13,105,023	229,060	1,729,204	2,782,119	144,654,012	2,779,410	120,911,256	429,505	-82,553	2,229,852	26,146,178
$200,000 under $500,000	836,885	21,577,624	172,429	1,332,131	2,111,191	210,123,197	2,107,853	169,265,846	359,255	409,385	1,725,541	44,052,108
$500,000 under $1,000,000	237,650	14,887,763	39,582	611,316	592,226	133,431,523	591,560	104,900,215	129,038	1,033,316	492,240	31,104,871
$1,000,000 under $1,500,000	63,173	6,532,637	10,604	237,950	160,532	68,459,476	159,833	57,297,276	39,869	3,405,926	135,892	15,480,717
$1,500,000 under $2,000,000	26,197	4,312,272	4,416	173,473	69,591	41,424,082	69,516	35,881,775	18,655	3,776,282	58,391	9,660,170
$2,000,000 under $5,000,000	41,818	11,433,272	6,274	268,144	111,182	107,734,407	110,810	85,552,201	32,047	2,653,684	93,096	25,768,098
$5,000,000 under $10,000,000	11,433	6,210,447	1,892	171,958	32,667	59,269,722	32,601	43,647,873	10,459	-532,084	27,383	15,726,831
$10,000,000 or more	8,256	17,385,315	1,363	310,544	25,728	156,060,395	25,594	107,012,616	9,588	-1,393,809	21,456	48,529,530
Taxable returns, total	**3,421,697**	**100,818,852**	**733,657**	**5,901,293**	**8,549,359**	**997,740,721**	**8,542,935**	**801,565,566**	**1,352,684**	**16,719,426**	**6,835,962**	**225,316,978**
No adjusted gross income (includes deficits)	** 7,316	** 116,723	** 1,059	** 11,240	839	1,562,642	838	1,713,573	** 1,296	** 387,269	669	250,287
$1 under $5,000	9,526	20,504	0	0	11,655	65,890	11,655	62,813	**	**	9,639	8,445
$5,000 under $10,000	**	**	**	**	23,648	308,530	23,648	229,050	**	**	21,583	81,121
$10,000 under $15,000	11,060	37,532	* 2,316	* 7,099	18,107	370,425	18,107	336,059	* 321	* 2,386	14,515	43,819
$15,000 under $20,000	17,503	30,607	7,065	1,689	39,906	959,792	39,903	692,961	4,334	-241,579	31,323	47,012
$20,000 under $25,000	19,721	31,448	* 3,837	* 122,290	77,255	2,352,766	75,912	2,272,348	6,334	866	52,438	200,172
$25,000 under $30,000	30,969	61,841	* 7,597	* 23,667	108,928	2,092,243	107,954	1,925,036	12,927	11,344	83,938	247,526
$30,000 under $40,000	91,207	241,360	28,945	133,613	259,703	5,173,031	260,288	4,771,986	33,768	21,322	205,730	596,189
$40,000 under $50,000	136,832	521,439	32,124	158,768	304,850	5,986,739	304,819	5,700,008	35,336	168,607	239,477	718,388
$50,000 under $75,000	357,770	1,990,449	92,242	333,521	922,972	24,092,303	927,627	20,826,168	109,852	-734,816	702,050	3,052,000
$75,000 under $100,000	413,741	2,960,584	94,890	347,260	954,661	42,634,056	951,183	46,219,580	128,949	7,800,260	734,217	5,127,009
$100,000 under $200,000	1,102,219	12,571,869	227,222	1,698,519	2,726,715	136,836,803	2,726,226	114,306,222	421,125	-115,230	2,188,688	24,764,357
$200,000 under $500,000	835,390	21,499,205	172,248	1,290,721	2,108,460	209,288,633	2,105,127	168,521,247	358,828	406,234	1,723,394	43,939,484
$500,000 under $1,000,000	237,597	14,880,780	39,570	610,915	592,089	133,371,640	591,424	104,848,949	129,013	1,033,368	492,142	31,094,013
$1,000,000 or more	150,845	45,854,510	24,543	1,161,992	399,570	432,645,228	398,224	329,139,566	110,602	7,979,395	336,159	115,147,158
Nontaxable returns, total	**488,394**	**5,071,857**	**101,177**	**1,130,778**	**1,192,374**	**61,061,119**	**1,183,255**	**56,107,549**	**153,303**	**1,192,871**	**893,767**	**8,532,988**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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 8949—continued		With no basis reported									
	Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term 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
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	**1,768,190**	**14,808,944**	**5,274,661**	**479,548,862**	**4,851,563**	**255,665,612**	**215,861**	**-17,693,627**	**3,958,133**	**218,687,127**	**994,247**	**12,497,503**
No adjusted gross income (includes deficits)	32,382	880,134	60,827	6,513,519	53,640	6,364,192	3,003	121,844	34,697	1,047,407	22,042	776,236
$1 under $5,000	32,380	161,639	56,490	313,752	49,510	341,256	3,334	-55,813	42,617	41,394	9,395	124,711
$5,000 under $10,000	31,834	292,018	68,376	798,561	68,252	785,403	* 3,153	* -1,942	37,780	79,582	23,780	68,366
$10,000 under $15,000	34,693	150,088	84,720	1,012,218	79,290	919,937	2,002	-12,365	68,892	230,032	14,117	150,117
$15,000 under $20,000	29,456	120,693	80,454	1,281,254	69,702	1,211,647	* 3,241	* -36,175	58,062	220,621	14,786	187,188
$20,000 under $25,000	36,436	166,213	75,990	1,096,734	69,996	1,040,699	4,179	-1,256	51,220	232,602	18,890	177,823
$25,000 under $30,000	31,926	192,312	87,395	1,774,443	80,835	1,563,086	* 1,321	* 1,421	61,782	273,414	20,046	60,637
$30,000 under $40,000	66,954	328,631	129,407	2,898,432	112,353	2,408,685	1,473	12,542	100,307	643,944	20,996	141,655
$40,000 under $50,000	72,298	338,081	196,485	2,694,119	178,477	1,875,982	8,511	-7,604	147,545	942,659	35,372	132,126
$50,000 under $75,000	216,738	698,732	482,740	9,790,632	438,063	7,990,730	14,459	-242,253	355,173	2,090,822	89,706	533,174
$75,000 under $100,000	196,150	969,802	487,583	11,203,253	428,331	8,752,980	21,014	-318,819	371,840	2,762,170	88,225	630,716
$100,000 under $200,000	498,607	2,485,975	1,409,795	49,453,070	1,311,518	39,910,035	46,517	-453,115	1,055,349	11,324,259	273,282	2,234,339
$200,000 under $500,000	344,222	2,785,373	1,305,212	76,243,207	1,217,420	50,917,852	** 81,182	** -4,482,305	992,106	24,474,518	240,872	2,272,366
$500,000 under $1,000,000	88,381	1,540,247	435,031	52,937,774	403,542	33,506,945	**	**	336,327	19,604,567	72,466	1,532,841
$1,000,000 under $1,500,000	21,448	912,592	120,844	26,054,513	112,824	15,577,879	6,454	-1,140,657	94,018	10,121,113	19,228	785,135
$1,500,000 under $2,000,000	10,020	341,582	53,859	16,730,489	50,037	9,374,683	3,779	-963,521	42,241	6,672,233	8,508	279,947
$2,000,000 under $5,000,000	15,979	932,208	88,987	47,087,371	81,927	24,018,935	6,810	-2,360,170	68,833	21,659,490	14,416	951,224
$5,000,000 under $10,000,000	4,620	637,066	27,582	32,259,470	25,156	13,701,302	2,552	-2,336,461	21,365	16,818,862	4,525	597,156
$10,000,000 or more	3,667	875,559	22,884	139,406,051	20,691	35,403,384	2,875	-5,416,978	17,979	99,447,438	3,592	861,748
Taxable returns, total	**1,514,071**	**12,422,398**	**4,657,959**	**458,452,995**	**4,289,901**	**237,169,674**	**189,969**	**-17,446,783**	**3,510,576**	**214,519,727**	**861,646**	**10,683,189**
No adjusted gross income (includes deficits)	** 3,229	** 20,957	562	432,576	529	278,335	46	-30,441	** 9,510	** 161,233	** 1,176	** 24,165
$1 under $5,000	**	**	* 3,060	* 12,676	* 3,060	* 6,978	0	0	**	**	**	**
$5,000 under $10,000	**	**	* 7,080	* 20,578	* 7,080	* 13,073	** 4,064	** -61,414	**	**	**	**
$10,000 under $15,000	* 2,585	* 7,068	11,375	73,423	11,315	52,203	0	0	9,186	24,502	* 2,049	* 3,282
$15,000 under $20,000	5,560	21,760	20,156	251,722	15,818	142,521	**	**	14,971	48,762	* 2,162	* 1,035
$20,000 under $25,000	19,690	118,888	28,028	309,089	25,099	366,764	0	0	16,320	29,391	8,156	87,065
$25,000 under $30,000	22,955	68,975	41,020	345,950	36,983	269,551	**	**	30,908	79,969	* 7,094	* 3,574
$30,000 under $40,000	45,862	173,823	75,365	1,073,633	64,103	973,069	* 1,412	* 12,607	54,588	177,411	12,975	64,239
$40,000 under $50,000	58,225	263,050	160,333	1,890,966	148,458	1,319,973	* 5,007	* -7,035	118,968	675,311	30,267	111,353
$50,000 under $75,000	190,244	520,682	423,660	6,811,355	383,509	5,882,682	11,066	12,014	307,708	1,398,030	80,428	457,343
$75,000 under $100,000	190,694	912,273	450,277	9,672,818	395,364	7,798,071	19,473	-271,970	340,549	2,220,372	85,561	617,595
$100,000 under $200,000	487,314	2,349,005	1,384,997	47,334,568	1,289,237	37,913,922	45,326	-450,161	1,036,591	11,029,909	268,833	2,059,424
$200,000 under $500,000	343,665	2,765,863	1,303,081	75,933,580	1,215,374	50,687,842	** 81,108	** -4,440,231	990,678	24,420,185	240,258	2,255,524
$500,000 under $1,000,000	88,343	1,537,954	434,925	52,872,276	403,447	33,449,321	**	**	336,254	19,593,884	72,439	1,530,083
$1,000,000 or more	55,707	3,662,101	314,040	261,417,786	290,525	98,015,371	22,466	-12,210,153	244,345	154,660,769	50,249	3,468,507
Nontaxable returns, total	**254,119**	**2,386,546**	**616,701**	**21,095,868**	**561,663**	**18,495,938**	**25,893**	**-246,844**	**447,557**	**4,167,400**	**132,601**	**1,814,314**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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										Net long-term gain from other forms (2119, 4797, etc.)	
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term 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
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	**2,965,249**	**1,131,739,424**	**2,759,511**	**710,301,994**	**1,277,476**	**-211,539,859**	**1,611,897**	**256,345,404**	**525,065**	**46,447,832**	**2,568,771**	**519,791,337**
No adjusted gross income (includes deficits)	67,390	27,488,319	61,112	23,034,791	31,350	-4,749,761	29,781	2,499,837	14,884	2,796,071	69,623	13,316,683
$1 under $5,000	49,504	11,178,259	46,543	7,883,349	26,646	-3,562,366	16,743	80,433	7,429	347,888	16,371	254,860
$5,000 under $10,000	45,189	7,378,192	41,748	5,432,623	17,458	-1,986,137	20,648	272,096	7,826	312,664	17,618	485,480
$10,000 under $15,000	48,864	9,949,044	44,775	7,105,120	23,754	-3,129,164	16,881	120,510	4,719	405,749	33,527	706,592
$15,000 under $20,000	52,729	11,463,326	47,225	8,837,735	23,531	-2,805,345	20,491	189,820	10,519	369,573	38,040	445,552
$20,000 under $25,000	47,829	4,716,042	43,558	2,779,028	17,732	-1,874,371	22,099	141,856	11,404	79,212	31,444	584,968
$25,000 under $30,000	38,390	7,454,549	39,093	4,870,462	17,938	-2,433,527	19,100	229,077	9,043	78,518	32,491	379,181
$30,000 under $40,000	109,905	16,718,157	103,029	13,124,045	50,668	-3,715,195	52,104	471,648	15,063	592,730	67,466	1,196,767
$40,000 under $50,000	123,188	23,454,383	116,932	16,891,009	55,339	-6,541,514	56,982	425,636	19,655	403,776	61,223	1,085,585
$50,000 under $75,000	256,374	52,746,902	232,758	38,372,526	116,392	-13,801,632	107,418	1,699,111	49,124	1,126,367	171,209	3,328,910
$75,000 under $100,000	278,577	56,687,543	268,193	40,782,282	130,758	-15,326,191	129,403	2,056,765	47,173	1,477,695	192,933	5,002,822
$100,000 under $200,000	807,933	191,998,304	766,580	136,104,719	336,529	-47,726,553	443,238	12,415,460	128,050	4,248,429	635,899	28,754,475
$200,000 under $500,000	648,952	226,271,946	598,924	158,381,832	274,281	-46,971,857	401,305	25,473,438	106,483	4,555,180	652,111	66,610,953
$500,000 under $1,000,000	205,552	115,909,523	186,218	77,286,500	82,308	-20,092,046	139,600	23,455,905	44,515	4,924,929	276,194	55,157,685
$1,000,000 under $1,500,000	62,643	50,540,098	56,184	32,717,141	23,888	-6,689,934	46,212	13,685,382	14,613	2,552,360	90,528	29,827,972
$1,500,000 under $2,000,000	31,068	28,665,074	27,681	17,945,249	11,426	-3,402,651	22,623	8,837,552	7,921	1,520,379	46,385	20,979,569
$2,000,000 under $5,000,000	54,352	73,076,794	47,389	41,083,716	21,514	-8,098,647	40,175	28,459,641	14,804	4,565,210	82,611	64,026,954
$5,000,000 under $10,000,000	18,728	43,938,427	16,078	19,953,129	7,561	-5,013,413	13,855	22,013,252	5,788	3,041,367	28,572	51,049,373
$10,000,000 or more	18,084	172,104,540	15,491	57,716,737	8,405	-13,619,553	13,240	113,817,985	6,052	13,049,735	24,528	176,596,957
Taxable returns, total	**2,504,909**	**1,021,239,460**	**2,340,957**	**626,489,941**	**1,079,744**	**-184,640,252**	**1,398,020**	**250,853,625**	**451,926**	**40,744,359**	**2,208,820**	**498,479,395**
No adjusted gross income (includes deficits)	722	1,095,756	642	797,167	** 1,150	** -2,478	400	431,499	166	130,763	** 968	** 2,077,171
$1 under $5,000	* 1,603	* 3,451	* 1,603	* 2,690	0	0	** 2,024	** 2,800	** 1,652	** 2,610	**	**
$5,000 under $10,000	* 2,073	* 155,262	** 2,129	** 155,942	**	**	**	**	**	**	* 1,310	* 27,139
$10,000 under $15,000	* 1,065	* 6,078	**	**	**	**	* 1,065	* 1,344	0	0	* 4,223	* 63,311
$15,000 under $20,000	18,192	3,236,452	16,208	2,149,228	11,127	-1,305,463	7,100	17,569	* 2,566	* 235,809	6,799	73,293
$20,000 under $25,000	20,132	1,980,416	19,063	1,390,385	8,418	-587,685	8,438	10,004	* 4,643	* 7,658	7,707	104,990
$25,000 under $30,000	16,969	3,124,289	16,970	2,228,314	8,139	-889,629	6,802	20,629	5,150	14,283	8,576	52,683
$30,000 under $40,000	64,965	9,484,266	61,388	7,108,619	31,167	-2,498,134	30,543	101,479	9,615	223,966	26,631	262,774
$40,000 under $50,000	95,075	17,388,586	92,479	12,407,412	46,549	-5,068,911	40,931	174,984	16,903	262,720	39,527	285,386
$50,000 under $75,000	208,183	42,521,261	190,154	31,352,088	97,368	-11,081,360	80,283	1,035,753	43,140	947,939	136,163	1,872,333
$75,000 under $100,000	252,945	50,079,725	246,056	35,589,407	121,084	-13,968,247	115,009	1,697,417	43,010	1,175,346	168,135	3,434,244
$100,000 under $200,000	785,555	182,878,055	748,202	129,345,914	325,933	-45,386,416	429,723	11,876,780	125,483	3,731,056	610,187	26,800,216
$200,000 under $500,000	647,246	225,603,502	597,246	157,817,660	273,772	-46,883,064	400,151	25,381,767	106,001	4,478,989	649,995	66,153,651
$500,000 under $1,000,000	205,418	115,782,149	186,095	77,159,074	82,267	-20,060,666	139,524	23,432,924	44,459	4,870,515	276,078	55,035,905
$1,000,000 or more	184,767	367,900,211	162,722	168,986,043	72,770	-36,908,197	136,029	186,668,676	49,138	24,662,705	272,521	342,236,299
Nontaxable returns, total	**460,340**	**110,499,964**	**418,555**	**83,812,053**	**197,732**	**-26,899,606**	**213,876**	**5,491,779**	**73,139**	**5,703,473**	**359,951**	**21,311,942**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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 loss from other forms (4684, 6781, and 8824)		Net long-term gain from partnership/S corporation		Net long-term loss from partnership/S corporation		Schedule D capital gain distributions		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	**185,451**	**3,936,834**	**1,590,313**	**560,085,771**	**323,542**	**10,720,560**	**12,461,608**	**132,231,193**	**4,287,244**	**304,364,912**
No adjusted gross income (includes deficits)	8,525	299,014	30,334	5,319,401	13,537	1,611,606	125,414	816,562	227,449	37,928,067
$1 under $5,000	3,379	16,813	16,207	208,929	2,619	17,709	177,649	208,288	148,631	5,178,966
$5,000 under $10,000	2,736	11,328	13,848	47,832	5,695	67,825	201,340	300,543	156,001	6,147,983
$10,000 under $15,000	2,764	82,818	12,299	126,764	6,459	46,354	211,865	499,967	145,180	6,070,567
$15,000 under $20,000	3,246	12,965	14,348	222,930	2,195	48,919	219,047	425,664	117,716	5,160,272
$20,000 under $25,000	2,388	11,004	9,165	84,597	3,271	17,111	187,285	456,285	102,560	4,740,806
$25,000 under $30,000	2,489	36,869	13,184	225,328	5,355	86,276	216,391	485,800	101,965	4,696,876
$30,000 under $40,000	5,828	84,414	32,321	242,944	7,147	93,991	407,432	1,125,320	179,109	8,840,484
$40,000 under $50,000	4,517	42,719	32,057	295,582	9,324	194,207	485,039	1,450,995	164,090	8,929,152
$50,000 under $75,000	23,337	164,532	91,571	931,372	22,269	241,709	1,269,359	5,185,807	428,521	19,649,718
$75,000 under $100,000	9,150	111,235	101,092	1,533,251	22,423	280,266	1,348,779	6,628,048	391,434	19,217,061
$100,000 under $200,000	34,330	245,395	335,850	6,439,773	73,893	1,427,756	3,524,599	26,218,390	1,017,259	54,543,430
$200,000 under $500,000	42,872	341,220	385,573	17,346,472	77,934	1,597,699	2,753,841	37,303,244	762,979	52,886,875
$500,000 under $1,000,000	16,504	247,832	217,840	22,599,155	36,037	877,627	793,439	19,673,697	205,842	23,237,316
$1,000,000 under $1,500,000	6,928	166,151	84,496	15,914,368	12,856	511,463	216,191	7,143,673	57,922	9,257,421
$1,500,000 under $2,000,000	3,231	124,160	46,749	12,996,574	6,245	301,285	94,386	4,100,561	24,848	5,454,737
$2,000,000 under $5,000,000	7,322	387,602	90,597	55,849,358	10,931	1,007,300	152,030	8,829,634	38,229	11,985,788
$5,000,000 under $10,000,000	2,902	200,590	32,884	56,133,881	3,182	655,021	43,985	4,031,946	10,432	6,889,258
$10,000,000 or more	3,004	1,350,175	29,897	363,567,258	2,170	1,636,438	33,539	7,346,769	7,079	13,550,136
Taxable returns, total	**154,122**	**3,391,386**	**1,447,575**	**553,141,495**	**280,489**	**8,627,812**	**11,017,526**	**126,706,096**	**3,278,342**	**226,397,531**
No adjusted gross income (includes deficits)	105	31,838	635	1,161,841	139	197,165	898	46,056	935	1,891,795
$1 under $5,000	0	0	* 3,032	* 5,067	0	0	22,212	23,880	* 4,199	* 42,972
$5,000 under $10,000	0	0	* 2,315	* 5,404	** 4,886	** 100,793	30,107	47,335	* 6,016	* 15,250
$10,000 under $15,000	** 435	** 6,904	* 2,054	* 5,472	**	**	23,880	59,279	8,480	353,139
$15,000 under $20,000	**	**	* 3,256	* 9,134	**	**	54,971	78,934	35,188	1,179,982
$20,000 under $25,000	* 1,261	* 3,161	* 5,120	* 31,553	**	**	75,651	123,343	41,901	1,870,890
$25,000 under $30,000	* 1,990	* 5,587	4,449	80,997	**	**	119,426	225,454	52,152	1,689,127
$30,000 under $40,000	* 2,760	* 29,941	19,977	87,037	4,654	25,661	294,163	648,121	128,554	5,102,254
$40,000 under $50,000	* 4,465	* 26,679	23,373	108,648	8,822	181,034	406,710	1,031,129	140,373	6,909,770
$50,000 under $75,000	19,953	142,029	79,071	704,622	20,728	201,555	1,154,350	4,451,021	387,011	17,079,653
$75,000 under $100,000	7,730	105,172	92,616	1,166,434	21,147	234,051	1,279,854	6,087,357	368,014	17,608,119
$100,000 under $200,000	32,884	236,764	325,425	5,959,804	71,124	1,355,566	3,471,441	25,516,449	1,000,844	52,031,343
$200,000 under $500,000	42,677	338,470	383,932	17,150,233	77,672	1,537,077	2,750,543	37,250,894	760,796	51,975,982
$500,000 under $1,000,000	16,485	247,354	217,770	22,572,745	36,005	871,509	793,295	19,671,163	205,574	23,170,954
$1,000,000 or more	23,378	2,217,488	284,549	504,092,506	35,313	3,923,402	540,025	31,445,682	138,306	45,476,300
Nontaxable returns, total	**31,329**	**545,448**	**142,738**	**6,944,275**	**43,052**	**2,092,749**	**1,444,083**	**5,525,097**	**1,008,901**	**77,967,380**

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

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

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

As reference for Forms in column headings:
Form 1099-B, Proceeds From Broker and Barter 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
Form 8949, Sales and Other Dispositions of Capital Assets
Schedule D, Capital Gains and Losses.

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income	
			Number of returns	Amount
	(1)	(2)	(3)	(4)
All returns, total	**160,824,340 (160,760,500 , 160,888,180)**	**14,795,614,070 (14,774,694,396 , 14,816,533,745)**	**158,096,247 (157,978,867 , 158,213,627)**	**14,936,967,974 (14,916,046,103 , 14,957,889,844)**
No adjusted gross income	4,098,522 (3,991,277 , 4,205,767)	-171,836,364 (-174,501,699 , -169,171,028)	1,370,429 (1,329,596 , 1,411,262)	-169,858,654 (-172,520,360 , -167,196,948)
$1 under $5,000	8,487,025 (8,316,486 , 8,657,564)	19,987,243 (19,496,442 , 20,478,044)	8,487,025 (8,316,486 , 8,657,564)	20,664,427 (20,144,804 , 21,184,051)
$5,000 under $10,000	8,944,908 (8,769,513 , 9,120,304)	67,651,359 (66,298,044 , 69,004,675)	8,944,908 (8,769,513 , 9,120,304)	69,127,875 (67,733,323 , 70,522,427)
$10,000 under $15,000	10,056,377 (9,871,926 , 10,240,828)	125,912,056 (123,584,757 , 128,239,355)	10,056,377 (9,871,926 , 10,240,828)	128,160,740 (125,788,213 , 130,533,266)
$15,000 under $20,000	9,786,580 (9,603,500 , 9,969,660)	170,836,129 (167,627,908 , 174,044,349)	9,786,580 (9,603,500 , 9,969,660)	173,095,595 (169,841,403 , 176,349,787)
$20,000 under $25,000	8,863,570 (8,687,944 , 9,039,196)	199,508,960 (195,546,759 , 203,471,161)	8,863,570 (8,687,944 , 9,039,196)	201,976,498 (197,955,826 , 205,997,169)
$25,000 under $30,000	8,787,576 (8,612,333 , 8,962,820)	241,347,179 (236,526,894 , 246,167,464)	8,787,576 (8,612,333 , 8,962,820)	243,833,497 (238,959,844 , 248,707,151)
$30,000 under $40,000	16,123,068 (15,895,052 , 16,351,084)	561,386,434 (553,414,070 , 569,358,797)	16,123,068 (15,895,052 , 16,351,084)	566,513,701 (558,460,110 , 574,567,293)
$40,000 under $50,000	12,782,334 (12,574,425 , 12,990,243)	573,155,378 (563,810,310 , 582,500,447)	12,782,334 (12,574,425 , 12,990,243)	578,454,116 (569,013,962 , 587,894,269)
$50,000 under $75,000	22,653,934 (22,414,884 , 22,892,984)	1,392,395,599 (1,377,808,545 , 1,406,982,652)	22,653,934 (22,414,884 , 22,892,984)	1,404,063,709 (1,389,340,362 , 1,418,787,055)
$75,000 under $100,000	14,657,726 (14,463,465 , 14,851,988)	1,271,699,391 (1,254,750,757 , 1,288,648,025)	14,657,726 (14,463,465 , 14,851,988)	1,281,676,923 (1,264,575,216 , 1,298,778,631)
$100,000 under $200,000	24,044,481 (23,879,299 , 24,209,662)	3,297,058,075 (3,275,209,901 , 3,318,906,250)	24,044,481 (23,879,299 , 24,209,662)	3,326,794,396 (3,304,744,981 , 3,348,843,812)
$200,000 under $500,000	9,045,567 (8,961,830 , 9,129,303)	2,619,188,471 (2,598,458,669 , 2,639,918,273)	9,045,567 (8,961,830 , 9,129,303)	2,651,104,501 (2,630,196,844 , 2,672,012,158)
$500,000 under $1,000,000	1,617,144 (1,598,304 , 1,635,984)	1,092,599,034 (1,079,993,594 , 1,105,204,473)	1,617,144 (1,598,304 , 1,635,984)	1,108,640,897 (1,095,871,249 , 1,121,410,544)
$1,000,000 under $1,500,000	376,859 (371,297 , 382,421)	454,552,875 (447,801,324 , 461,304,427)	376,859 (371,297 , 382,421)	460,594,572 (453,758,468 , 467,430,677)
$1,500,000 under $2,000,000	156,020 (153,206 , 158,834)	268,278,123 (263,691,174 , 272,865,072)	156,020 (153,206 , 158,834)	271,207,460 (266,588,818 , 275,826,103)
$2,000,000 under $5,000,000	233,838 (232,239 , 235,437)	698,923,219 (694,545,124 , 703,301,314)	233,838 (232,239 , 235,437)	704,122,055 (699,712,356 , 708,531,755)
$5,000,000 under $10,000,000	63,406 (62,888 , 63,925)	435,242,550 (431,847,926 , 438,637,175)	63,406 (62,888 , 63,925)	436,931,542 (433,524,420 , 440,338,663)
$10,000,000 or more	45,404 (45,404 , 45,404)	1,477,728,359 (1,477,728,359 , 1,477,728,359)	45,404 (45,404 , 45,404)	1,479,864,123 (1,479,864,123 , 1,479,864,123)
Taxable returns, total	**104,573,768 (104,259,539 , 104,887,996)**	**13,879,929,368 (13,856,210,273 , 13,903,648,464)**	**104,572,612 (104,258,384 , 104,886,839)**	**14,001,773,810 (13,977,956,680 , 14,025,590,940)**
No adjusted gross income	4,367 (2,138 , 6,597)	-12,835,378 (-13,086,678 , -12,584,078)	3,211 (2,197 , 4,225)	-12,803,341 (-13,049,609 , -12,557,074)
$1 under $5,000	142,593 (119,296 , 165,891)	451,204 (373,161 , 529,246)	142,593 (119,296 , 165,891)	453,144 (374,956 , 531,333)
$5,000 under $10,000	184,757 (158,201 , 211,313)	1,358,544 (1,159,953 , 1,557,135)	184,757 (158,201 , 211,313)	1,362,388 (1,163,336 , 1,561,441)
$10,000 under $15,000	1,055,682 (992,388 , 1,118,977)	14,362,205 (13,498,792 , 15,225,617)	1,055,682 (992,388 , 1,118,977)	14,486,208 (13,613,947 , 15,358,470)
$15,000 under $20,000	3,224,975 (3,115,705 , 3,334,246)	57,643,020 (55,683,218 , 59,602,821)	3,224,975 (3,115,705 , 3,334,246)	58,033,304 (56,058,389 , 60,008,220)
$20,000 under $25,000	4,511,653 (4,383,344 , 4,639,961)	101,727,915 (98,828,563 , 104,627,268)	4,511,653 (4,383,344 , 4,639,961)	102,546,170 (99,621,523 , 105,470,817)
$25,000 under $30,000	5,152,142 (5,015,385 , 5,288,899)	141,934,070 (138,161,129 , 145,707,011)	5,152,142 (5,015,385 , 5,288,899)	143,050,038 (139,244,893 , 146,855,184)
$30,000 under $40,000	10,942,006 (10,748,600 , 11,135,413)	382,385,416 (375,599,673 , 389,171,160)	10,942,006 (10,748,600 , 11,135,413)	385,266,187 (378,424,124 , 392,108,251)
$40,000 under $50,000	10,179,035 (9,990,931 , 10,367,138)	457,336,377 (448,865,454 , 465,807,299)	10,179,035 (9,990,931 , 10,367,138)	460,901,980 (452,360,800 , 469,443,161)
$50,000 under $75,000	20,080,197 (19,850,019 , 20,310,375)	1,238,178,360 (1,224,061,832 , 1,252,294,888)	20,080,197 (19,850,019 , 20,310,375)	1,247,435,767 (1,233,199,291 , 1,261,672,243)
$75,000 under $100,000	13,899,732 (13,708,691 , 14,090,772)	1,206,614,503 (1,189,940,089 , 1,223,288,918)	13,899,732 (13,708,691 , 14,090,772)	1,215,495,769 (1,198,679,020 , 1,232,312,517)
$100,000 under $200,000	23,680,641 (23,515,088 , 23,846,194)	3,252,746,502 (3,230,764,699 , 3,274,728,304)	23,680,641 (23,515,088 , 23,846,194)	3,281,632,893 (3,259,450,926 , 3,303,814,860)
$200,000 under $500,000	9,025,608 (8,941,895 , 9,109,321)	2,613,795,014 (2,593,066,722 , 2,634,523,306)	9,025,608 (8,941,895 , 9,109,321)	2,645,652,939 (2,624,747,210 , 2,666,558,667)
$500,000 under $1,000,000	1,615,603 (1,596,763 , 1,634,443)	1,091,571,914 (1,078,966,485 , 1,104,177,344)	1,615,603 (1,596,763 , 1,634,443)	1,107,610,660 (1,094,841,023 , 1,120,380,298)
$1,000,000 or more	874,776 (869,116 , 880,436)	3,332,659,702 (3,324,857,796 , 3,340,461,608)	874,776 (869,116 , 880,436)	3,350,649,702 (3,342,774,199 , 3,358,525,204)
Nontaxable returns, total	**56,250,572 (55,937,356 , 56,563,788)**	**915,684,702 (904,425,779 , 926,943,624)**	**53,523,635 (53,209,681 , 53,837,590)**	**935,194,164 (923,775,590 , 946,612,738)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Salaries and wages		Taxable interest	
	Number of returns	Amount	Number of returns	Amount
	(5)	(6)	(7)	(8)
All returns, total	**126,082,290 (125,774,891 , 126,389,689)**	**9,022,352,941 (8,993,042,060 , 9,051,663,823)**	**48,990,485 (48,678,197 , 49,302,773)**	**103,535,203 (101,888,231 , 105,182,175)**
No adjusted gross income	488,212 (463,655 , 512,768)	23,670,507 (22,467,767 , 24,873,248)	565,509 (535,184 , 595,834)	3,480,795 (3,340,641 , 3,620,948)
$1 under $5,000	4,990,145 (4,856,869 , 5,123,422)	20,132,275 (19,331,034 , 20,933,516)	1,715,167 (1,636,587 , 1,793,747)	448,690 (374,118 , 523,262)
$5,000 under $10,000	6,353,567 (6,203,332 , 6,503,801)	48,844,902 (47,491,747 , 50,198,057)	1,132,747 (1,068,201 , 1,197,294)	510,374 (421,072 , 599,675)
$10,000 under $15,000	6,943,210 (6,786,526 , 7,099,894)	83,858,745 (81,732,802 , 85,984,689)	1,414,387 (1,341,996 , 1,486,779)	647,673 (539,187 , 756,159)
$15,000 under $20,000	6,925,718 (6,769,072 , 7,082,363)	112,149,988 (109,346,299 , 114,953,677)	1,435,178 (1,362,061 , 1,508,294)	671,713 (558,480 , 784,946)
$20,000 under $25,000	6,845,285 (6,689,353 , 7,001,217)	140,010,172 (136,604,237 , 143,416,108)	1,439,606 (1,366,322 , 1,512,889)	678,317 (553,794 , 802,839)
$25,000 under $30,000	7,155,012 (6,995,815 , 7,314,208)	181,173,976 (176,904,288 , 185,443,664)	1,470,320 (1,396,299 , 1,544,340)	739,131 (599,940 , 878,323)
$30,000 under $40,000	13,754,153 (13,542,060 , 13,966,246)	445,172,100 (438,011,485 , 452,332,714)	2,801,612 (2,700,106 , 2,903,119)	1,349,938 (1,148,428 , 1,551,448)
$40,000 under $50,000	10,991,851 (10,798,092 , 11,185,610)	456,243,382 (447,922,435 , 464,564,329)	2,917,116 (2,813,367 , 3,020,866)	1,523,359 (1,267,985 , 1,778,733)
$50,000 under $75,000	19,109,110 (18,879,579 , 19,338,642)	1,063,075,172 (1,049,778,925 , 1,076,371,418)	6,685,822 (6,536,721 , 6,834,923)	4,385,387 (3,945,469 , 4,825,304)
$75,000 under $100,000	12,291,548 (12,107,802 , 12,475,294)	933,327,679 (918,568,165 , 948,087,192)	5,884,358 (5,745,634 , 6,023,083)	4,173,567 (3,695,997 , 4,651,138)
$100,000 under $200,000	20,368,720 (20,192,533 , 20,544,907)	2,355,845,184 (2,333,566,805 , 2,378,123,563)	12,805,970 (12,638,910 , 12,973,030)	13,402,654 (12,407,343 , 14,397,965)
$200,000 under $500,000	7,776,331 (7,692,948 , 7,859,714)	1,713,498,524 (1,694,789,401 , 1,732,207,647)	6,484,175 (6,407,785 , 6,560,565)	14,439,132 (13,604,720 , 15,273,543)
$500,000 under $1,000,000	1,371,980 (1,353,328 , 1,390,632)	593,531,858 (583,600,035 , 603,463,682)	1,408,417 (1,389,871 , 1,426,963)	8,049,644 (7,565,429 , 8,533,858)
$1,000,000 under $1,500,000	314,686 (309,303 , 320,070)	202,146,931 (197,517,085 , 206,776,778)	349,330 (343,862 , 354,797)	4,459,247 (4,139,891 , 4,778,603)
$1,500,000 under $2,000,000	127,464 (124,827 , 130,102)	104,008,030 (101,083,363 , 106,932,696)	148,403 (145,667 , 151,139)	2,875,469 (2,710,836 , 3,040,101)
$2,000,000 under $5,000,000	188,625 (187,074 , 190,175)	220,575,715 (217,872,642 , 223,278,788)	225,416 (223,829 , 227,003)	9,097,803 (8,851,125 , 9,344,482)
$5,000,000 under $10,000,000	50,463 (49,976 , 50,951)	108,085,376 (106,314,408 , 109,856,345)	62,111 (61,596 , 62,626)	6,177,098 (6,013,639 , 6,340,557)
$10,000,000 or more	36,210 (36,210 , 36,210)	217,002,426 (217,002,426 , 217,002,426)	44,841 (44,841 , 44,841)	26,425,211 (26,425,211 , 26,425,211)
Taxable returns, total	**87,103,951 (86,757,041 , 87,450,860)**	**8,193,035,658 (8,163,035,618 , 8,223,035,698)**	**39,236,213 (38,963,026 , 39,509,401)**	**95,196,481 (93,626,549 , 96,766,414)**
No adjusted gross income	2,498 (1,491 , 3,505)	449,614 (336,113 , 563,114)	2,565 (1,688 , 3,443)	433,116 (406,658 , 459,575)
$1 under $5,000	50,480 (36,632 , 64,328)	235,994 (42,639 , 429,349)	39,132 (27,006 , 51,259)	18,138 (7,761 , 28,514)
$5,000 under $10,000	110,018 (89,469 , 130,568)	525,440 (418,832 , 632,048)	47,182 (33,778 , 60,587)	30,594 (13,760 , 47,428)
$10,000 under $15,000	753,512 (699,902 , 807,123)	9,714,325 (8,989,751 , 10,438,899)	111,561 (90,977 , 132,145)	16,827 (8,147 , 25,507)
$15,000 under $20,000	2,069,379 (1,981,235 , 2,157,523)	34,409,095 (32,838,569 , 35,979,622)	461,831 (419,942 , 503,720)	231,763 (159,720 , 303,807)
$20,000 under $25,000	3,596,539 (3,481,308 , 3,711,770)	74,094,373 (71,598,171 , 76,590,574)	621,932 (573,509 , 670,355)	308,712 (223,986 , 393,438)
$25,000 under $30,000	4,263,699 (4,138,738 , 4,388,660)	108,785,783 (105,466,810 , 112,104,756)	801,232 (746,293 , 856,172)	428,708 (320,196 , 537,220)
$30,000 under $40,000	9,182,622 (9,004,502 , 9,360,741)	298,847,377 (292,844,618 , 304,850,136)	1,888,354 (1,804,470 , 1,972,237)	986,296 (811,823 , 1,160,768)
$40,000 under $50,000	8,675,623 (8,501,261 , 8,849,985)	360,698,708 (353,221,516 , 368,175,901)	2,371,735 (2,277,788 , 2,465,682)	1,238,880 (1,002,190 , 1,475,570)
$50,000 under $75,000	16,826,629 (16,607,143 , 17,046,114)	938,541,837 (925,810,123 , 951,273,550)	5,970,627 (5,828,881 , 6,112,374)	3,938,411 (3,517,666 , 4,359,155)
$75,000 under $100,000	11,645,393 (11,465,055 , 11,825,732)	885,148,430 (870,657,973 , 899,638,887)	5,588,575 (5,452,909 , 5,724,240)	3,881,314 (3,427,212 , 4,335,416)
$100,000 under $200,000	20,078,386 (19,902,599 , 20,254,174)	2,327,226,473 (2,304,970,777 , 2,349,482,169)	12,621,419 (12,454,902 , 12,787,936)	12,639,946 (11,711,642 , 13,568,251)
$200,000 under $500,000	7,761,397 (7,678,026 , 7,844,769)	1,710,317,221 (1,691,609,004 , 1,729,025,438)	6,472,600 (6,396,228 , 6,548,973)	14,309,820 (13,475,712 , 15,143,928)
$500,000 under $1,000,000	1,370,822 (1,352,170 , 1,389,475)	592,885,377 (582,953,561 , 602,817,194)	1,407,815 (1,389,270 , 1,426,361)	8,028,878 (7,544,664 , 8,513,092)
$1,000,000 or more	716,954 (711,305 , 722,602)	851,155,611 (845,210,556 , 857,100,666)	829,652 (824,036 , 835,267)	48,705,078 (48,244,580 , 49,165,575)
Nontaxable returns, total	**38,978,339 (38,674,600 , 39,282,078)**	**829,317,283 (819,347,279 , 839,287,287)**	**9,754,272 (9,574,560 , 9,933,983)**	**8,338,722 (7,833,316 , 8,844,127)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax-exempt interest [1]		Ordinary dividends	
	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)
All returns, total	**6,569,327 (6,452,147 , 6,686,506)**	**55,518,422 (53,057,410 , 57,979,435)**	**32,247,057 (31,995,572 , 32,498,542)**	**386,961,461 (383,003,725 , 390,919,197)**
No adjusted gross income	57,924 (48,890 , 66,959)	958,274 (835,897 , 1,080,650)	375,055 (349,806 , 400,304)	3,366,312 (3,153,625 , 3,579,000)
$1 under $5,000	81,923 (64,786 , 99,060)	88,126 (58,190 , 118,063)	790,696 (737,515 , 843,878)	717,653 (631,966 , 803,340)
$5,000 under $10,000	73,701 (57,473 , 89,929)	202,799 (91,843 , 313,755)	776,574 (723,245 , 829,904)	1,068,899 (933,342 , 1,204,456)
$10,000 under $15,000	88,828 (70,786 , 106,869)	190,552 (103,773 , 277,331)	714,119 (662,864 , 765,373)	1,183,718 (1,023,147 , 1,344,290)
$15,000 under $20,000	86,676 (68,767 , 104,584)	166,021 (78,513 , 253,530)	757,406 (704,357 , 810,455)	1,521,595 (1,310,981 , 1,732,208)
$20,000 under $25,000	83,587 (66,013 , 101,162)	254,288 (112,529 , 396,046)	685,968 (635,609 , 736,327)	1,464,978 (1,242,556 , 1,687,400)
$25,000 under $30,000	84,213 (66,502 , 101,924)	183,046 (105,682 , 260,409)	686,838 (636,364 , 737,312)	1,551,754 (1,299,300 , 1,804,208)
$30,000 under $40,000	185,185 (159,350 , 211,020)	485,953 (331,656 , 640,251)	1,480,384 (1,407,020 , 1,553,747)	3,306,237 (2,923,750 , 3,688,724)
$40,000 under $50,000	241,353 (211,485 , 271,221)	674,362 (484,064 , 864,661)	1,585,276 (1,509,138 , 1,661,413)	3,821,977 (3,390,843 , 4,253,111)
$50,000 under $75,000	639,872 (592,161 , 687,584)	1,839,498 (1,447,846 , 2,231,149)	3,974,772 (3,858,848 , 4,090,696)	12,460,005 (11,575,610 , 13,344,399)
$75,000 under $100,000	630,282 (583,381 , 677,184)	1,906,837 (1,534,272 , 2,279,402)	3,723,238 (3,612,503 , 3,833,973)	13,739,836 (12,753,259 , 14,726,414)
$100,000 under $200,000	1,867,180 (1,794,002 , 1,940,359)	8,917,871 (6,700,815 , 11,134,927)	8,972,329 (8,827,187 , 9,117,470)	51,096,349 (48,921,990 , 53,270,708)
$200,000 under $500,000	1,535,001 (1,495,395 , 1,574,607)	11,404,390 (10,719,486 , 12,089,294)	5,657,743 (5,586,710 , 5,728,776)	74,408,554 (72,123,538 , 76,693,570)
$500,000 under $1,000,000	509,107 (496,229 , 521,984)	7,414,214 (6,972,260 , 7,856,167)	1,299,171 (1,281,259 , 1,317,083)	44,870,842 (43,132,100 , 46,609,584)
$1,000,000 under $1,500,000	148,862 (144,870 , 152,853)	3,473,707 (3,255,045 , 3,692,369)	320,718 (315,427 , 326,008)	20,107,920 (19,167,284 , 21,048,556)
$1,500,000 under $2,000,000	69,529 (67,660 , 71,398)	2,253,316 (2,130,947 , 2,375,685)	136,624 (133,979 , 139,270)	12,094,139 (11,620,050 , 12,568,227)
$2,000,000 under $5,000,000	118,422 (117,141 , 119,704)	5,638,265 (5,483,053 , 5,793,476)	208,955 (207,405 , 210,504)	34,574,922 (33,892,629 , 35,257,214)
$5,000,000 under $10,000,000	37,253 (36,830 , 37,676)	3,138,614 (3,058,351 , 3,218,876)	58,225 (57,722 , 58,728)	22,076,152 (21,557,231 , 22,595,074)
$10,000,000 or more	30,429 (30,429 , 30,429)	6,328,290 (6,328,290 , 6,328,290)	42,967 (42,967 , 42,967)	83,529,618 (83,529,618 , 83,529,618)
Taxable returns, total	**5,942,441 (5,833,912 , 6,050,969)**	**52,319,278 (49,886,977 , 54,751,579)**	**27,486,117 (27,260,499 , 27,711,735)**	**369,999,552 (366,145,114 , 373,853,990)**
No adjusted gross income	664 (423 , 904)	58,049 (44,381 , 71,716)	1,658 (1,225 , 2,091)	501,601 (480,001 , 523,202)
$1 under $5,000	* 5,007 (632 , 9,382)	* 2,462 (-200 , 5,125)	59,623 (44,646 , 74,600)	68,963 (43,217 , 94,709)
$5,000 under $10,000	* 5,065 (674 , 9,456)	* 827 (72 , 1,583)	92,265 (73,513 , 111,017)	190,965 (120,804 , 261,126)
$10,000 under $15,000	7,295 (2,097 , 12,493)	2,323 (360 , 4,285)	84,221 (66,415 , 102,026)	104,531 (54,710 , 154,352)
$15,000 under $20,000	26,350 (16,293 , 36,408)	24,426 (9,994 , 38,858)	237,522 (207,561 , 267,484)	268,697 (183,589 , 353,806)
$20,000 under $25,000	34,945 (23,576 , 46,314)	109,546 (-19,911 , 239,003)	358,971 (322,401 , 395,540)	526,234 (405,177 , 647,292)
$25,000 under $30,000	45,150 (32,123 , 58,177)	89,019 (17,474 , 160,565)	389,535 (351,314 , 427,756)	573,175 (443,516 , 702,833)
$30,000 under $40,000	136,485 (114,065 , 158,905)	253,096 (151,853 , 354,339)	1,133,325 (1,068,707 , 1,197,943)	1,673,676 (1,460,851 , 1,886,502)
$40,000 under $50,000	201,121 (173,754 , 228,487)	436,053 (290,478 , 581,628)	1,357,546 (1,286,828 , 1,428,265)	2,701,852 (2,392,448 , 3,011,255)
$50,000 under $75,000	591,576 (545,568 , 637,585)	1,491,378 (1,159,332 , 1,823,424)	3,642,065 (3,530,618 , 3,753,513)	10,223,726 (9,480,813 , 10,966,639)
$75,000 under $100,000	600,362 (554,514 , 646,210)	1,742,527 (1,373,504 , 2,111,550)	3,557,361 (3,448,793 , 3,665,928)	12,430,239 (11,529,150 , 13,331,327)
$100,000 under $200,000	1,842,228 (1,769,394 , 1,915,062)	8,533,679 (6,321,238 , 10,746,120)	8,856,678 (8,711,956 , 9,001,399)	49,541,408 (47,390,150 , 51,692,667)
$200,000 under $500,000	1,532,735 (1,493,131 , 1,572,339)	11,341,396 (10,656,501 , 12,026,290)	5,649,507 (5,578,463 , 5,720,552)	74,127,513 (71,844,239 , 76,410,788)
$500,000 under $1,000,000	509,029 (496,152 , 521,907)	7,409,154 (6,967,200 , 7,851,107)	1,298,704 (1,280,792 , 1,316,616)	44,842,968 (43,104,226 , 46,581,711)
$1,000,000 or more	404,429 (400,090 , 408,768)	20,825,343 (20,524,455 , 21,126,231)	767,136 (761,662 , 772,610)	172,224,003 (170,901,528 , 173,546,477)
Nontaxable returns, total	**626,886 (581,234 , 672,537)**	**3,199,144 (2,822,041 , 3,576,248)**	**4,760,940 (4,634,593 , 4,887,287)**	**16,961,909 (15,997,929 , 17,925,889)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)
All returns, total	**30,524,800 (30,280,295 , 30,769,305)**	**295,906,194 (292,533,565 , 299,278,823)**	**3,150,440 (3,046,985 , 3,253,895)**	**3,567,122 (3,414,197 , 3,720,046)**
No adjusted gross income	340,668 (316,837 , 364,500)	2,343,007 (2,178,923 , 2,507,091)	15,457 (9,686 , 21,227)	35,097 (22,192 , 48,003)
$1 under $5,000	712,438 (661,873 , 763,002)	466,517 (403,878 , 529,155)	21,911 (12,799 , 31,022)	15,458 (4,730 , 26,186)
$5,000 under $10,000	708,724 (657,746 , 759,702)	667,944 (574,799 , 761,088)	22,451 (13,299 , 31,604)	13,491 (6,899 , 20,083)
$10,000 under $15,000	653,265 (604,244 , 702,286)	721,307 (613,594 , 829,019)	32,539 (21,474 , 43,604)	21,277 (11,061 , 31,492)
$15,000 under $20,000	703,804 (652,619 , 754,990)	1,060,701 (894,202 , 1,227,201)	36,775 (25,051 , 48,499)	30,913 (14,786 , 47,040)
$20,000 under $25,000	618,604 (570,806 , 666,401)	895,825 (741,047 , 1,050,603)	36,491 (24,761 , 48,221)	23,900 (13,536 , 34,264)
$25,000 under $30,000	628,482 (580,198 , 676,766)	934,172 (758,635 , 1,109,710)	44,364 (31,381 , 57,347)	33,203 (19,377 , 47,029)
$30,000 under $40,000	1,363,506 (1,293,113 , 1,433,898)	2,196,487 (1,906,910 , 2,486,064)	130,581 (108,345 , 152,818)	93,974 (70,365 , 117,584)
$40,000 under $50,000	1,474,068 (1,400,643 , 1,547,492)	2,523,390 (2,190,981 , 2,855,799)	163,016 (138,137 , 187,896)	119,413 (91,676 , 147,150)
$50,000 under $75,000	3,723,163 (3,610,882 , 3,835,444)	8,599,225 (7,889,308 , 9,309,141)	608,874 (561,054 , 656,693)	489,315 (438,141 , 540,489)
$75,000 under $100,000	3,518,585 (3,410,902 , 3,626,268)	9,314,082 (8,537,169 , 10,090,996)	644,161 (595,057 , 693,265)	630,339 (565,921 , 694,757)
$100,000 under $200,000	8,568,560 (8,426,125 , 8,710,994)	36,162,406 (34,349,167 , 37,975,645)	1,086,276 (1,023,969 , 1,148,583)	1,213,217 (1,112,157 , 1,314,276)
$200,000 under $500,000	5,491,717 (5,421,483 , 5,561,951)	54,930,379 (53,025,780 , 56,834,978)	263,979 (243,814 , 284,143)	542,171 (480,372 , 603,970)
$500,000 under $1,000,000	1,266,819 (1,249,059 , 1,284,579)	34,477,019 (32,957,433 , 35,996,605)	26,449 (23,107 , 29,790)	76,775 (63,341 , 90,208)
$1,000,000 under $1,500,000	314,136 (308,884 , 319,389)	15,503,762 (14,676,834 , 16,330,689)	7,190 (6,202 , 8,179)	40,866 (28,465 , 53,266)
$1,500,000 under $2,000,000	133,787 (131,170 , 136,404)	9,363,207 (8,944,304 , 9,782,110)	3,225 (2,766 , 3,684)	20,224 (14,770 , 25,678)
$2,000,000 under $5,000,000	205,033 (203,494 , 206,573)	27,212,821 (26,599,116 , 27,826,527)	4,404 (4,115 , 4,693)	42,830 (34,539 , 51,121)
$5,000,000 under $10,000,000	57,194 (56,695 , 57,693)	17,867,740 (17,386,523 , 18,348,956)	1,289 (1,202 , 1,376)	36,388 (32,274 , 40,501)
$10,000,000 or more	42,247 (42,247 , 42,247)	70,666,204 (70,666,204 , 70,666,204)	1,007 (1,007 , 1,007)	88,272 (88,272 , 88,272)
Taxable returns, total	**26,162,099 (25,942,247 , 26,381,952)**	**283,901,845 (280,613,724 , 287,189,967)**	**2,852,012 (2,753,742 , 2,950,281)**	**3,269,848 (3,123,269 , 3,416,427)**
No adjusted gross income	1,478 (1,086 , 1,869)	393,578 (376,568 , 410,588)	130 (-77 , 337)	1,156 (-158 , 2,470)
$1 under $5,000	55,958 (41,416 , 70,499)	43,248 (24,242 , 62,254)	** 4,050 (91 , 8,008)	** 3,818 (-889 , 8,525)
$5,000 under $10,000	89,242 (70,804 , 107,679)	110,195 (69,041 , 151,348)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	79,129 (61,879 , 96,379)	69,546 (29,557 , 109,535)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	214,135 (185,699 , 242,572)	169,453 (100,976 , 237,930)	15,636 (7,953 , 23,318)	12,633 (4,609 , 20,656)
$20,000 under $25,000	323,329 (288,635 , 358,022)	299,349 (217,579 , 381,118)	21,997 (12,882 , 31,111)	13,948 (5,901 , 21,995)
$25,000 under $30,000	355,783 (319,265 , 392,301)	291,422 (230,788 , 352,056)	31,167 (20,292 , 42,042)	24,088 (11,759 , 36,418)
$30,000 under $40,000	1,040,269 (978,405 , 1,102,134)	1,014,264 (877,049 , 1,151,478)	100,836 (81,258 , 120,414)	72,692 (51,322 , 94,062)
$40,000 under $50,000	1,265,761 (1,197,482 , 1,334,040)	1,616,729 (1,415,898 , 1,817,561)	139,272 (116,220 , 162,324)	97,037 (71,743 , 122,331)
$50,000 under $75,000	3,412,542 (3,304,606 , 3,520,478)	6,895,522 (6,317,449 , 7,473,595)	547,215 (501,797 , 592,633)	420,745 (374,312 , 467,177)
$75,000 under $100,000	3,360,998 (3,255,445 , 3,466,552)	8,376,729 (7,673,217 , 9,080,242)	616,952 (568,866 , 665,038)	597,881 (534,951 , 660,810)
$100,000 under $200,000	8,460,630 (8,318,599 , 8,602,661)	34,959,712 (33,166,506 , 36,752,918)	1,068,735 (1,006,906 , 1,130,563)	1,183,206 (1,083,778 , 1,282,633)
$200,000 under $500,000	5,484,348 (5,414,104 , 5,554,592)	54,732,374 (52,828,637 , 56,636,110)	262,485 (242,418 , 282,553)	537,438 (475,929 , 598,948)
$500,000 under $1,000,000	1,266,425 (1,248,665 , 1,284,184)	34,454,010 (32,934,424 , 35,973,596)	26,432 (23,090 , 29,773)	76,701 (63,267 , 90,134)
$1,000,000 or more	752,072 (746,630 , 757,515)	140,475,714 (139,288,345 , 141,663,084)	17,106 (15,977 , 18,235)	228,506 (212,106 , 244,907)
Nontaxable returns, total	**4,362,701 (4,241,537 , 4,483,864)**	**12,004,349 (11,217,173 , 12,791,524)**	**298,429 (265,512 , 331,345)**	**297,273 (253,231 , 341,316)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Alimony received		Business or profession	
			Net income	
	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)
All returns, total	**258,837 (228,152 , 289,522)**	**8,507,104 (7,145,907 , 9,868,302)**	**21,105,685 (20,958,345 , 21,253,025)**	**517,081,772 (510,059,858 , 524,103,687)**
No adjusted gross income	444 (-205 , 1,093)	23,006 (-622 , 46,634)	177,452 (160,011 , 194,893)	4,193,499 (3,760,203 , 4,626,795)
$1 under $5,000	* 4,031 (83 , 7,980)	* 11,196 (-322 , 22,715)	1,387,699 (1,319,388 , 1,456,010)	3,659,049 (3,386,651 , 3,931,447)
$5,000 under $10,000	14,196 (6,918 , 21,474)	95,263 (42,112 , 148,414)	1,562,204 (1,489,782 , 1,634,625)	10,546,179 (9,988,603 , 11,103,755)
$10,000 under $15,000	14,108 (6,726 , 21,491)	137,040 (58,394 , 215,685)	2,046,193 (1,964,661 , 2,127,726)	20,104,970 (19,173,611 , 21,036,330)
$15,000 under $20,000	15,084 (7,455 , 22,714)	153,374 (63,807 , 242,941)	1,574,602 (1,501,453 , 1,647,752)	18,140,645 (17,111,570 , 19,169,720)
$20,000 under $25,000	8,078 (2,677 , 13,478)	111,826 (18,846 , 204,807)	1,258,745 (1,192,429 , 1,325,061)	16,237,426 (15,140,001 , 17,334,850)
$25,000 under $30,000	9,038 (3,137 , 14,940)	121,661 (27,559 , 215,764)	1,060,963 (999,551 , 1,122,375)	15,467,287 (14,299,094 , 16,635,480)
$30,000 under $40,000	26,262 (16,208 , 36,315)	357,539 (186,130 , 528,948)	1,633,405 (1,558,141 , 1,708,669)	26,647,935 (24,953,050 , 28,342,819)
$40,000 under $50,000	19,115 (10,525 , 27,705)	313,655 (140,609 , 486,702)	1,255,792 (1,189,248 , 1,322,335)	22,811,556 (21,072,359 , 24,550,753)
$50,000 under $75,000	60,246 (45,026 , 75,465)	1,329,923 (913,530 , 1,746,316)	2,395,327 (2,310,371 , 2,480,282)	48,371,161 (45,688,928 , 51,053,394)
$75,000 under $100,000	30,290 (19,516 , 41,064)	953,889 (554,251 , 1,353,528)	1,620,171 (1,547,875 , 1,692,467)	36,692,610 (34,128,206 , 39,257,014)
$100,000 under $200,000	40,181 (27,999 , 52,363)	2,015,412 (1,229,296 , 2,801,528)	3,193,268 (3,109,254 , 3,277,282)	97,740,921 (93,497,680 , 101,984,162)
$200,000 under $500,000	** 17,764 (12,660 , 22,867)	** 2,883,320 (1,984,309 , 3,782,329)	1,464,231 (1,427,389 , 1,501,073)	98,370,059 (94,761,264 , 101,978,853)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	310,202 (299,984 , 320,420)	40,285,196 (38,285,325 , 42,285,068)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	72,615 (69,721 , 75,509)	14,533,100 (13,608,178 , 15,458,022)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	29,373 (28,199 , 30,546)	8,245,025 (7,744,810 , 8,745,241)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	43,498 (42,651 , 44,345)	16,755,437 (16,147,886 , 17,362,987)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	11,675 (11,421 , 11,929)	7,274,231 (6,944,743 , 7,603,719)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	8,271 (8,271 , 8,271)	11,005,486 (11,005,486 , 11,005,486)
Taxable returns, total	**196,851 (170,275 , 223,428)**	**7,794,550 (6,455,117 , 9,133,983)**	**11,131,241 (10,987,642 , 11,274,840)**	**391,845,112 (385,260,535 , 398,429,689)**
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	626 (309 , 942)	225,897 (194,797 , 256,997)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	* 6,282 (1,467 , 11,097)	* 16,226 (669 , 31,783)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	16,443 (8,611 , 24,275)	38,396 (16,179 , 60,612)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	101,842 (82,338 , 121,345)	915,083 (685,917 , 1,144,249)
$15,000 under $20,000	** 10,080 (3,836 , 16,323)	** 112,205 (33,986 , 190,424)	255,034 (224,371 , 285,697)	2,391,175 (2,001,720 , 2,780,629)
$20,000 under $25,000	* 4,063 (361 , 7,765)	* 70,555 (-9,231 , 150,341)	428,734 (389,122 , 468,346)	4,893,769 (4,282,837 , 5,504,701)
$25,000 under $30,000	* 5,023 (622 , 9,423)	* 60,324 (1,823 , 118,826)	413,682 (374,694 , 452,670)	5,508,027 (4,794,482 , 6,221,572)
$30,000 under $40,000	18,229 (9,854 , 26,604)	261,393 (115,461 , 407,326)	823,415 (768,836 , 877,994)	12,302,589 (11,127,890 , 13,477,287)
$40,000 under $50,000	14,089 (6,713 , 21,465)	205,579 (88,326 , 322,832)	791,446 (737,988 , 844,904)	12,467,321 (11,204,290 , 13,730,353)
$50,000 under $75,000	58,181 (43,224 , 73,137)	1,274,178 (869,852 , 1,678,503)	1,838,006 (1,761,531 , 1,914,480)	34,672,632 (32,384,911 , 36,960,352)
$75,000 under $100,000	30,241 (19,468 , 41,014)	949,493 (549,946 , 1,349,041)	1,421,972 (1,353,641 , 1,490,303)	30,351,490 (28,031,872 , 32,671,108)
$100,000 under $200,000	39,186 (27,160 , 51,213)	1,977,822 (1,195,091 , 2,760,552)	3,098,622 (3,015,403 , 3,181,841)	92,084,762 (88,014,232 , 96,155,291)
$200,000 under $500,000	** 17,760 (12,657 , 22,864)	** 2,883,001 (1,983,991 , 3,782,011)	1,459,789 (1,423,011 , 1,496,568)	98,039,047 (94,432,960 , 101,645,133)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	310,017 (299,799 , 320,235)	40,230,685 (38,230,813 , 42,230,557)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	165,332 (162,159 , 168,504)	57,708,013 (56,466,179 , 58,949,847)
Nontaxable returns, total	**61,986 (46,636 , 77,336)**	**712,554 (469,797 , 955,312)**	**9,974,444 (9,840,034 , 10,108,855)**	**125,236,660 (121,992,683 , 128,480,637)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Business or profession—continued		Capital gain distributions reported on Form 1040	
	Net loss			
	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)
All returns, total	**7,546,660 (7,409,765 , 7,683,554)**	**105,580,403 (102,928,125 , 108,232,681)**	**4,505,544 (4,383,725 , 4,627,363)**	**23,889,533 (22,314,005 , 25,465,061)**
No adjusted gross income	496,910 (472,901 , 520,920)	19,401,043 (18,343,236 , 20,458,850)	22,086 (15,345 , 28,827)	65,371 (17,973 , 112,769)
$1 under $5,000	129,756 (108,075 , 151,436)	1,090,552 (728,303 , 1,452,801)	147,555 (124,190 , 170,920)	113,762 (87,017 , 140,506)
$5,000 under $10,000	174,436 (149,141 , 199,731)	1,934,591 (1,526,360 , 2,342,821)	156,516 (132,205 , 180,828)	245,186 (186,965 , 303,406)
$10,000 under $15,000	383,871 (346,332 , 421,410)	4,550,449 (3,853,761 , 5,247,137)	130,377 (108,172 , 152,581)	280,333 (200,617 , 360,048)
$15,000 under $20,000	489,504 (447,186 , 531,823)	5,821,504 (5,041,526 , 6,601,482)	116,943 (95,847 , 138,040)	295,710 (205,876 , 385,544)
$20,000 under $25,000	404,331 (365,732 , 442,930)	4,398,237 (3,805,427 , 4,991,046)	129,200 (107,076 , 151,324)	240,785 (168,237 , 313,332)
$25,000 under $30,000	398,390 (360,072 , 436,708)	4,249,474 (3,622,210 , 4,876,739)	103,882 (83,992 , 123,772)	259,495 (160,486 , 358,503)
$30,000 under $40,000	731,244 (679,582 , 782,906)	7,839,859 (7,000,442 , 8,679,275)	242,939 (212,617 , 273,261)	639,548 (482,668 , 796,429)
$40,000 under $50,000	614,437 (566,963 , 661,910)	6,422,149 (5,674,867 , 7,169,431)	262,877 (231,259 , 294,495)	778,440 (596,507 , 960,373)
$50,000 under $75,000	1,000,873 (942,422 , 1,059,325)	9,576,425 (8,608,077 , 10,544,773)	690,766 (639,827 , 741,705)	2,211,122 (1,892,820 , 2,529,423)
$75,000 under $100,000	712,587 (662,136 , 763,038)	7,506,827 (6,609,358 , 8,404,297)	576,208 (529,864 , 622,551)	2,396,707 (2,015,125 , 2,778,288)
$100,000 under $200,000	1,328,596 (1,266,053 , 1,391,138)	13,077,153 (12,149,743 , 14,004,562)	1,277,399 (1,209,809 , 1,344,988)	7,791,104 (6,870,389 , 8,711,819)
$200,000 under $500,000	526,968 (502,118 , 551,817)	8,282,956 (7,685,241 , 8,880,672)	570,826 (539,363 , 602,288)	6,797,511 (5,715,310 , 7,879,712)
$500,000 under $1,000,000	96,621 (90,533 , 102,710)	2,797,954 (2,532,532 , 3,063,377)	62,560 (57,113 , 68,006)	1,132,318 (800,622 , 1,464,013)
$1,000,000 under $1,500,000	23,020 (21,327 , 24,714)	1,176,858 (1,057,579 , 1,296,137)	9,603 (8,379 , 10,828)	365,803 (190,153 , 541,454)
$1,500,000 under $2,000,000	9,921 (9,225 , 10,618)	745,854 (668,670 , 823,039)	2,394 (2,017 , 2,772)	50,466 (33,677 , 67,256)
$2,000,000 under $5,000,000	16,222 (15,691 , 16,752)	2,221,287 (2,108,622 , 2,333,952)	2,895 (2,646 , 3,143)	117,583 (83,876 , 151,290)
$5,000,000 under $10,000,000	4,765 (4,605 , 4,925)	1,162,557 (1,120,335 , 1,204,780)	392 (341 , 443)	32,557 (17,245 , 47,870)
$10,000,000 or more	4,207 (4,207 , 4,207)	3,324,675 (3,324,675 , 3,324,675)	127 (127 , 127)	75,734 (75,734 , 75,734)
Taxable returns, total	**4,864,730 (4,750,247 , 4,979,213)**	**58,987,558 (57,119,232 , 60,855,883)**	**3,796,666 (3,685,607 , 3,907,726)**	**22,214,764 (20,657,091 , 23,772,436)**
No adjusted gross income	407 (190 , 625)	434,130 (405,147 , 463,114)	* 5 (0 , 10)	* 137 (-69 , 343)
$1 under $5,000	* 3,965 (82 , 7,847)	* 48,055 (-326 , 96,436)	17,107 (8,980 , 25,233)	24,814 (9,202 , 40,426)
$5,000 under $10,000	* 2,973 (-389 , 6,336)	* 14,023 (-4,866 , 32,911)	26,147 (16,105 , 36,190)	77,709 (41,558 , 113,860)
$10,000 under $15,000	34,120 (22,760 , 45,480)	335,035 (180,773 , 489,297)	21,368 (12,350 , 30,386)	83,429 (33,648 , 133,210)
$15,000 under $20,000	114,829 (94,033 , 135,625)	919,728 (653,656 , 1,185,800)	33,418 (22,102 , 44,734)	63,401 (21,643 , 105,160)
$20,000 under $25,000	180,007 (154,024 , 205,989)	1,758,669 (1,393,479 , 2,123,859)	85,729 (67,638 , 103,820)	131,508 (77,620 , 185,397)
$25,000 under $30,000	194,646 (167,688 , 221,604)	1,570,222 (1,231,969 , 1,908,475)	50,945 (37,008 , 64,882)	81,505 (42,936 , 120,074)
$30,000 under $40,000	405,356 (366,507 , 444,205)	3,750,618 (3,157,596 , 4,343,641)	196,704 (169,333 , 224,075)	372,180 (275,695 , 468,665)
$40,000 under $50,000	430,187 (390,211 , 470,162)	3,927,197 (3,377,328 , 4,477,066)	236,586 (206,547 , 266,626)	655,834 (491,422 , 820,245)
$50,000 under $75,000	845,641 (791,415 , 899,867)	7,499,730 (6,659,229 , 8,340,232)	650,376 (600,881 , 699,870)	2,033,464 (1,729,103 , 2,337,825)
$75,000 under $100,000	662,422 (613,609 , 711,235)	6,660,042 (5,819,661 , 7,500,424)	560,856 (515,131 , 606,581)	2,367,978 (1,987,108 , 2,748,847)
$100,000 under $200,000	1,309,570 (1,247,351 , 1,371,788)	12,467,267 (11,568,363 , 13,366,170)	1,269,176 (1,201,780 , 1,336,571)	7,755,403 (6,835,318 , 8,675,487)
$200,000 under $500,000	526,010 (501,162 , 550,858)	8,200,402 (7,602,693 , 8,798,111)	570,292 (538,834 , 601,750)	6,793,100 (5,710,899 , 7,875,302)
$500,000 under $1,000,000	96,518 (90,430 , 102,607)	2,784,538 (2,519,125 , 3,049,951)	62,551 (57,104 , 67,997)	1,132,164 (800,468 , 1,463,860)
$1,000,000 or more	58,078 (56,180 , 59,976)	8,617,901 (8,432,595 , 8,803,206)	15,408 (14,102 , 16,713)	642,138 (461,851 , 822,425)
Nontaxable returns, total	**2,681,930 (2,593,551 , 2,770,309)**	**46,592,846 (44,638,239 , 48,547,452)**	**708,877 (657,860 , 759,894)**	**1,674,769 (1,434,464 , 1,915,075)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D [2]			
	Taxable net gain		Taxable net loss	
	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)
All returns, total	**20,497,375 (20,286,404 , 20,708,347)**	**2,048,795,356 (2,038,832,547 , 2,058,758,165)**	**8,074,079 (7,926,273 , 8,221,884)**	**16,241,889 (15,909,793 , 16,573,985)**
No adjusted gross income	168,588 (153,441 , 183,735)	19,015,791 (18,295,678 , 19,735,904)	347,354 (323,775 , 370,932)	860,874 (799,799 , 921,949)
$1 under $5,000	329,154 (294,429 , 363,880)	594,696 (461,798 , 727,594)	232,283 (205,055 , 259,510)	454,913 (394,871 , 514,956)
$5,000 under $10,000	332,066 (296,952 , 367,179)	1,350,615 (1,059,937 , 1,641,292)	254,651 (225,639 , 283,663)	482,569 (419,787 , 545,350)
$10,000 under $15,000	374,844 (337,412 , 412,276)	1,733,569 (1,439,511 , 2,027,627)	261,320 (231,556 , 291,083)	501,628 (436,716 , 566,540)
$15,000 under $20,000	419,502 (379,736 , 459,268)	2,147,651 (1,751,336 , 2,543,966)	277,969 (246,933 , 309,004)	506,220 (439,500 , 572,939)
$20,000 under $25,000	392,742 (354,276 , 431,208)	2,033,390 (1,647,866 , 2,418,914)	236,185 (207,390 , 264,980)	429,782 (367,460 , 492,103)
$25,000 under $30,000	422,949 (383,186 , 462,712)	2,354,104 (1,994,232 , 2,713,975)	248,004 (218,466 , 277,541)	453,545 (389,071 , 518,019)
$30,000 under $40,000	907,889 (849,829 , 965,948)	5,913,774 (5,155,333 , 6,672,216)	466,004 (425,652 , 506,356)	811,885 (728,196 , 895,574)
$40,000 under $50,000	975,226 (915,011 , 1,035,442)	6,347,528 (5,653,942 , 7,041,114)	414,682 (376,550 , 452,814)	764,543 (681,692 , 847,393)
$50,000 under $75,000	2,364,604 (2,273,267 , 2,455,942)	20,655,401 (19,235,241 , 22,075,560)	1,009,155 (949,688 , 1,068,621)	1,890,497 (1,758,971 , 2,022,023)
$75,000 under $100,000	2,289,026 (2,200,317 , 2,377,734)	27,763,563 (25,886,365 , 29,640,761)	853,928 (799,434 , 908,422)	1,644,525 (1,521,711 , 1,767,338)
$100,000 under $200,000	5,731,237 (5,607,159 , 5,855,314)	126,157,757 (121,310,920 , 131,004,593)	1,948,252 (1,868,956 , 2,027,549)	3,937,902 (3,752,919 , 4,122,884)
$200,000 under $500,000	4,062,046 (4,000,422 , 4,123,669)	239,861,626 (234,063,085 , 245,660,167)	1,153,231 (1,115,163 , 1,191,300)	2,553,466 (2,460,848 , 2,646,084)
$500,000 under $1,000,000	1,052,486 (1,035,341 , 1,069,630)	185,067,883 (180,154,178 , 189,981,588)	250,020 (240,050 , 259,990)	621,321 (594,886 , 647,755)
$1,000,000 under $1,500,000	276,029 (270,898 , 281,159)	98,605,526 (95,643,855 , 101,567,197)	55,654 (52,977 , 58,332)	147,697 (140,271 , 155,124)
$1,500,000 under $2,000,000	119,345 (116,867 , 121,823)	67,058,929 (65,193,354 , 68,924,504)	22,285 (21,138 , 23,432)	60,591 (57,386 , 63,796)
$2,000,000 under $5,000,000	185,600 (184,078 , 187,122)	216,578,879 (214,127,039 , 219,030,718)	31,810 (31,038 , 32,582)	87,792 (85,600 , 89,985)
$5,000,000 under $10,000,000	53,600 (53,107 , 54,092)	175,240,752 (173,190,569 , 177,290,935)	7,274 (7,063 , 7,484)	20,661 (20,050 , 21,272)
$10,000,000 or more	40,444 (40,444 , 40,444)	850,313,922 (850,313,922 , 850,313,922)	4,018 (4,018 , 4,018)	11,481 (11,481 , 11,481)
Taxable returns, total	**17,770,358 (17,579,237 , 17,961,479)**	**2,003,617,745 (1,993,825,680 , 2,013,409,811)**	**6,214,471 (6,084,115 , 6,344,828)**	**12,449,661 (12,155,444 , 12,743,878)**
No adjusted gross income	1,563 (991 , 2,135)	3,757,217 (3,608,428 , 3,906,007)	1,109 (417 , 1,800)	3,124 (1,057 , 5,191)
$1 under $5,000	41,229 (28,654 , 53,803)	79,761 (52,633 , 106,888)	* 3,301 (410 , 6,192)	* 4,502 (-227 , 9,230)
$5,000 under $10,000	53,515 (39,237 , 67,793)	208,394 (122,215 , 294,572)	5,258 (1,031 , 9,484)	9,292 (794 , 17,790)
$10,000 under $15,000	51,016 (37,143 , 64,889)	261,096 (168,798 , 353,394)	20,665 (12,004 , 29,326)	27,311 (11,895 , 42,727)
$15,000 under $20,000	127,846 (105,825 , 149,868)	405,242 (261,291 , 549,193)	98,736 (80,014 , 117,457)	159,639 (122,403 , 196,874)
$20,000 under $25,000	184,068 (157,644 , 210,493)	500,177 (351,305 , 649,049)	123,545 (102,613 , 144,476)	211,431 (167,898 , 254,964)
$25,000 under $30,000	239,335 (209,230 , 269,440)	833,818 (657,403 , 1,010,234)	134,695 (112,681 , 156,708)	232,853 (186,362 , 279,345)
$30,000 under $40,000	640,368 (591,425 , 689,310)	2,379,339 (2,036,175 , 2,722,502)	344,501 (309,356 , 379,646)	582,701 (510,592 , 654,810)
$40,000 under $50,000	789,673 (735,310 , 844,037)	3,730,729 (3,275,100 , 4,186,358)	338,459 (303,866 , 373,052)	621,789 (546,876 , 696,702)
$50,000 under $75,000	2,091,948 (2,005,651 , 2,178,244)	15,596,941 (14,406,145 , 16,787,738)	896,643 (840,470 , 952,816)	1,681,507 (1,557,369 , 1,805,644)
$75,000 under $100,000	2,134,741 (2,048,844 , 2,220,637)	23,533,049 (21,853,002 , 25,213,096)	808,917 (755,770 , 862,065)	1,545,622 (1,426,347 , 1,664,897)
$100,000 under $200,000	5,631,398 (5,508,035 , 5,754,761)	120,921,458 (116,161,742 , 125,681,173)	1,918,956 (1,840,126 , 1,997,787)	3,878,399 (3,694,400 , 4,062,399)
$200,000 under $500,000	4,056,561 (3,994,935 , 4,118,188)	239,120,102 (233,321,606 , 244,918,598)	1,149,373 (1,111,318 , 1,187,428)	2,543,835 (2,451,257 , 2,636,413)
$500,000 under $1,000,000	1,052,243 (1,035,098 , 1,069,387)	184,930,265 (180,016,560 , 189,843,971)	249,576 (239,606 , 259,546)	620,217 (593,782 , 646,651)
$1,000,000 or more	674,855 (669,445 , 680,264)	1,407,360,158 (1,402,953,566 , 1,411,766,751)	120,739 (117,753 , 123,726)	327,440 (319,125 , 335,755)
Nontaxable returns, total	**2,727,017 (2,629,912 , 2,824,122)**	**45,177,610 (43,171,229 , 47,183,991)**	**1,859,607 (1,786,549 , 1,932,665)**	**3,792,228 (3,628,831 , 3,955,624)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Sales of property other than capital assets			
	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)
All returns, total	**1,106,072 (1,062,662 , 1,149,483)**	**71,724,946 (70,422,494 , 73,027,397)**	**889,755 (845,601 , 933,908)**	**21,038,506 (19,911,488 , 22,165,525)**
No adjusted gross income	54,720 (46,803 , 62,637)	2,397,268 (2,182,107 , 2,612,429)	79,342 (67,344 , 91,339)	8,127,233 (7,349,920 , 8,904,545)
$1 under $5,000	7,539 (2,929 , 12,150)	96,539 (44,873 , 148,205)	10,999 (4,893 , 17,104)	108,186 (30,554 , 185,819)
$5,000 under $10,000	9,361 (3,964 , 14,757)	166,731 (65,182 , 268,280)	16,915 (9,206 , 24,623)	125,570 (47,581 , 203,560)
$10,000 under $15,000	16,906 (9,463 , 24,348)	98,743 (53,275 , 144,211)	19,490 (11,403 , 27,576)	311,944 (81,111 , 542,777)
$15,000 under $20,000	17,378 (9,685 , 25,072)	345,900 (60,170 , 631,631)	15,131 (7,889 , 22,373)	268,413 (57,571 , 479,255)
$20,000 under $25,000	14,270 (7,661 , 20,879)	146,699 (59,798 , 233,601)	16,258 (8,549 , 23,967)	123,026 (42,012 , 204,039)
$25,000 under $30,000	13,370 (7,142 , 19,599)	172,742 (73,189 , 272,296)	18,613 (10,619 , 26,608)	219,973 (21,312 , 418,634)
$30,000 under $40,000	43,639 (32,256 , 55,021)	500,000 (340,371 , 659,629)	38,172 (26,383 , 49,961)	342,088 (152,823 , 531,352)
$40,000 under $50,000	29,658 (20,274 , 39,042)	443,227 (281,985 , 604,470)	23,941 (14,873 , 33,008)	302,524 (86,697 , 518,351)
$50,000 under $75,000	90,602 (74,225 , 106,979)	1,306,630 (987,264 , 1,625,996)	64,446 (49,437 , 79,454)	535,877 (296,072 , 775,681)
$75,000 under $100,000	93,350 (76,493 , 110,207)	1,318,444 (1,010,387 , 1,626,501)	85,435 (67,982 , 102,887)	697,396 (449,465 , 945,327)
$100,000 under $200,000	257,756 (232,627 , 282,885)	5,142,705 (4,446,815 , 5,838,596)	173,023 (150,107 , 195,940)	1,562,297 (1,192,631 , 1,931,963)
$200,000 under $500,000	228,337 (214,378 , 242,296)	6,577,398 (5,978,925 , 7,175,872)	172,662 (159,508 , 185,816)	2,130,451 (1,781,948 , 2,478,953)
$500,000 under $1,000,000	104,905 (98,800 , 111,011)	4,252,167 (3,695,084 , 4,809,250)	73,274 (68,058 , 78,490)	1,309,381 (1,118,017 , 1,500,745)
$1,000,000 under $1,500,000	38,297 (36,149 , 40,445)	2,196,307 (1,905,823 , 2,486,792)	28,451 (26,536 , 30,366)	705,075 (616,184 , 793,965)
$1,500,000 under $2,000,000	19,917 (18,966 , 20,868)	1,355,200 (1,202,209 , 1,508,192)	13,660 (12,864 , 14,456)	346,297 (296,292 , 396,303)
$2,000,000 under $5,000,000	38,264 (37,470 , 39,058)	3,629,616 (3,448,264 , 3,810,969)	24,925 (24,265 , 25,585)	1,312,791 (1,242,952 , 1,382,629)
$5,000,000 under $10,000,000	14,280 (14,001 , 14,559)	3,241,529 (3,081,610 , 3,401,447)	8,198 (7,981 , 8,415)	615,144 (585,723 , 644,564)
$10,000,000 or more	13,523 (13,523 , 13,523)	38,337,098 (38,337,098 , 38,337,098)	6,822 (6,822 , 6,822)	1,894,841 (1,894,841 , 1,894,841)
Taxable returns, total	**902,287 (864,351 , 940,223)**	**67,224,851 (66,000,444 , 68,449,259)**	**683,720 (646,425 , 721,016)**	**11,110,541 (10,455,229 , 11,765,853)**
No adjusted gross income	** 474 (361 , 587)	** 290,253 (255,526 , 324,980)	** 1,379 (-600 , 3,358)	** 105,719 (82,686 , 128,753)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 3,047 (-194 , 6,288)	** 26,260 (-13,725 , 66,246)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3,264 (-160 , 6,688)	* 31,473 (-12,428 , 75,374)
$20,000 under $25,000	6,556 (1,672 , 11,441)	20,061 (-2,319 , 42,440)	* 4,041 (86 , 7,996)	* 34,600 (-22,348 , 91,548)
$25,000 under $30,000	4,731 (699 , 8,763)	48,936 (-14,043 , 111,916)	10,274 (4,284 , 16,265)	95,302 (12,620 , 177,984)
$30,000 under $40,000	16,989 (9,645 , 24,332)	117,137 (60,568 , 173,706)	19,322 (10,685 , 27,959)	106,062 (25,699 , 186,425)
$40,000 under $50,000	16,284 (9,259 , 23,308)	201,795 (92,767 , 310,823)	17,874 (9,854 , 25,895)	244,788 (37,667 , 451,908)
$50,000 under $75,000	66,473 (52,088 , 80,858)	983,858 (676,328 , 1,291,388)	54,164 (40,294 , 68,035)	328,699 (181,812 , 475,585)
$75,000 under $100,000	80,609 (64,887 , 96,331)	1,127,615 (826,631 , 1,428,599)	78,683 (61,827 , 95,539)	605,375 (368,201 , 842,549)
$100,000 under $200,000	250,791 (225,786 , 275,796)	4,904,830 (4,212,557 , 5,597,103)	167,369 (144,749 , 189,989)	1,343,293 (1,001,020 , 1,685,565)
$200,000 under $500,000	227,242 (213,297 , 241,187)	6,523,545 (5,925,087 , 7,122,002)	172,104 (158,953 , 185,255)	2,064,754 (1,717,549 , 2,411,959)
$500,000 under $1,000,000	104,852 (98,747 , 110,957)	4,241,480 (3,684,401 , 4,798,558)	73,225 (68,009 , 78,441)	1,292,539 (1,101,175 , 1,483,903)
$1,000,000 or more	124,239 (121,774 , 126,704)	48,739,082 (48,332,484 , 49,145,680)	82,020 (79,850 , 84,191)	4,857,937 (4,731,066 , 4,984,807)
Nontaxable returns, total	**203,785 (181,969 , 225,601)**	**4,500,094 (4,046,071 , 4,954,118)**	**206,035 (182,310 , 229,760)**	**9,927,965 (9,010,438 , 10,845,492)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities	
			Total [1]	
	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)
All returns, total	**15,584,165 (15,374,479 , 15,793,851)**	**408,382,461 (400,652,275 , 416,112,647)**	**32,171,355 (31,881,671 , 32,461,040)**	**1,506,948,061 (1,478,350,281 , 1,535,545,841)**
No adjusted gross income	114,208 (98,909 , 129,507)	1,992,887 (1,673,574 , 2,312,200)	248,894 (224,523 , 273,266)	6,763,059 (5,796,091 , 7,730,027)
$1 under $5,000	291,248 (258,189 , 324,307)	803,551 (661,924 , 945,177)	747,616 (694,635 , 800,598)	5,734,467 (4,429,374 , 7,039,560)
$5,000 under $10,000	505,204 (461,567 , 548,842)	2,565,706 (2,293,996 , 2,837,415)	983,565 (922,800 , 1,044,329)	9,362,560 (7,471,785 , 11,253,335)
$10,000 under $15,000	557,286 (511,400 , 603,171)	3,938,974 (3,524,561 , 4,353,387)	1,301,846 (1,231,758 , 1,371,935)	15,555,885 (14,121,193 , 16,990,578)
$15,000 under $20,000	545,318 (499,894 , 590,741)	4,783,292 (4,240,984 , 5,325,601)	1,322,953 (1,252,281 , 1,393,626)	17,825,944 (16,394,687 , 19,257,200)
$20,000 under $25,000	490,238 (447,245 , 533,231)	4,888,488 (4,346,349 , 5,430,626)	1,257,174 (1,188,282 , 1,326,065)	18,785,258 (17,185,693 , 20,384,822)
$25,000 under $30,000	509,524 (465,596 , 553,452)	5,079,260 (4,515,114 , 5,643,407)	1,258,069 (1,189,136 , 1,327,002)	22,377,250 (20,473,326 , 24,281,173)
$30,000 under $40,000	887,479 (829,787 , 945,172)	9,886,903 (9,012,914 , 10,760,892)	2,362,435 (2,268,466 , 2,456,404)	50,636,533 (46,090,653 , 55,182,413)
$40,000 under $50,000	926,489 (867,568 , 985,410)	11,265,236 (10,311,398 , 12,219,074)	2,237,532 (2,146,079 , 2,328,985)	52,865,761 (49,627,319 , 56,104,203)
$50,000 under $75,000	2,255,659 (2,165,888 , 2,345,430)	32,852,491 (31,054,092 , 34,650,890)	5,090,890 (4,958,937 , 5,222,842)	164,394,888 (157,490,971 , 171,298,804)
$75,000 under $100,000	2,007,006 (1,922,712 , 2,091,299)	39,055,981 (36,752,142 , 41,359,819)	4,189,391 (4,069,859 , 4,308,923)	183,811,124 (174,210,522 , 193,411,726)
$100,000 under $200,000	4,181,158 (4,068,555 , 4,293,761)	131,891,844 (126,570,208 , 137,213,479)	7,698,980 (7,553,595 , 7,844,365)	502,675,859 (483,722,205 , 521,629,513)
$200,000 under $500,000	1,849,303 (1,801,888 , 1,896,718)	108,787,482 (104,541,806 , 113,033,157)	2,835,784 (2,777,220 , 2,894,349)	323,076,078 (307,016,468 , 339,135,688)
$500,000 under $1,000,000	308,885 (297,896 , 319,875)	25,693,093 (23,915,661 , 27,470,525)	423,868 (411,246 , 436,489)	77,426,767 (71,688,210 , 83,165,324)
$1,000,000 under $1,500,000	67,779 (64,846 , 70,712)	6,573,862 (5,924,941 , 7,222,782)	93,871 (90,453 , 97,289)	21,775,336 (18,885,373 , 24,665,299)
$1,500,000 under $2,000,000	28,426 (27,184 , 29,668)	3,313,664 (2,934,226 , 3,693,101)	38,651 (37,181 , 40,122)	8,868,497 (8,164,228 , 9,572,766)
$2,000,000 under $5,000,000	41,232 (40,369 , 42,094)	7,074,590 (6,646,438 , 7,502,743)	54,952 (53,966 , 55,937)	15,425,227 (14,737,584 , 16,112,870)
$5,000,000 under $10,000,000	10,727 (10,476 , 10,979)	3,128,843 (2,873,965 , 3,383,721)	14,628 (14,336 , 14,919)	5,131,480 (4,884,651 , 5,378,308)
$10,000,000 or more	6,996 (6,996 , 6,996)	4,806,315 (4,806,315 , 4,806,315)	10,257 (10,257 , 10,257)	4,456,090 (4,456,090 , 4,456,090)
Taxable returns, total	**13,040,403 (12,851,488 , 13,229,318)**	**386,984,025 (379,335,519 , 394,632,531)**	**26,146,876 (25,887,853 , 26,405,898)**	**1,419,681,261 (1,391,444,273 , 1,447,918,249)**
No adjusted gross income	706 (217 , 1,194)	62,662 (36,354 , 88,970)	875 (180 , 1,570)	173,443 (3,521 , 343,365)
$1 under $5,000	* 6,047 (1,211 , 10,883)	* 11,719 (962 , 22,477)	12,114 (5,293 , 18,935)	30,420 (10,243 , 50,596)
$5,000 under $10,000	* 3,092 (-297 , 6,480)	* 4,329 (-108 , 8,766)	17,446 (9,307 , 25,584)	90,956 (36,369 , 145,542)
$10,000 under $15,000	26,419 (16,361 , 36,476)	134,898 (63,103 , 206,693)	106,639 (86,420 , 126,858)	1,378,341 (1,049,431 , 1,707,251)
$15,000 under $20,000	250,555 (219,607 , 281,502)	2,183,037 (1,849,857 , 2,516,217)	627,798 (578,860 , 676,737)	9,375,078 (8,391,312 , 10,358,844)
$20,000 under $25,000	243,673 (213,297 , 274,048)	2,362,488 (1,999,132 , 2,725,844)	660,308 (610,173 , 710,443)	10,097,990 (8,853,319 , 11,342,661)
$25,000 under $30,000	319,928 (284,964 , 354,891)	3,214,933 (2,762,173 , 3,667,693)	820,798 (764,961 , 876,635)	14,725,897 (13,202,823 , 16,248,971)
$30,000 under $40,000	751,789 (698,530 , 805,047)	8,731,888 (7,902,110 , 9,561,666)	1,916,589 (1,831,733 , 2,001,446)	42,242,905 (38,394,237 , 46,091,573)
$40,000 under $50,000	847,984 (791,541 , 904,426)	10,467,985 (9,547,255 , 11,388,714)	2,004,505 (1,917,814 , 2,091,197)	48,114,810 (45,180,004 , 51,049,615)
$50,000 under $75,000	2,163,443 (2,075,442 , 2,251,445)	31,667,083 (29,902,834 , 33,431,331)	4,809,417 (4,680,889 , 4,937,945)	158,507,245 (151,686,782 , 165,327,708)
$75,000 under $100,000	1,961,446 (1,878,052 , 2,044,840)	38,107,312 (35,831,013 , 40,383,612)	4,067,157 (3,949,254 , 4,185,061)	179,236,974 (169,779,876 , 188,694,072)
$100,000 under $200,000	4,154,029 (4,041,712 , 4,266,345)	130,864,390 (125,561,890 , 136,166,890)	7,635,177 (7,490,240 , 7,780,114)	499,946,879 (481,002,814 , 518,890,945)
$200,000 under $500,000	1,847,351 (1,799,939 , 1,894,763)	108,640,970 (104,396,480 , 112,885,461)	2,832,005 (2,773,475 , 2,890,535)	322,744,721 (306,685,986 , 338,803,455)
$500,000 under $1,000,000	308,823 (297,834 , 319,813)	25,676,234 (23,898,802 , 27,453,666)	423,745 (411,124 , 436,367)	77,389,377 (71,650,945 , 83,127,809)
$1,000,000 or more	155,120 (151,861 , 158,379)	24,854,097 (23,955,100 , 25,753,093)	212,301 (208,520 , 216,082)	55,626,226 (52,568,343 , 58,684,108)
Nontaxable returns, total	**2,543,762 (2,447,952 , 2,639,572)**	**21,398,436 (20,193,323 , 22,603,549)**	**6,024,479 (5,878,257 , 6,170,702)**	**87,266,800 (82,393,290 , 92,140,310)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Pensions and annuities—continued		Rent	
	Taxable [3]		Net income	
	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)
All returns, total	**29,357,159 (29,075,519 , 29,638,798)**	**858,038,339 (846,485,747 , 869,590,932)**	**4,928,465 (4,815,148 , 5,041,782)**	**91,678,200 (89,252,815 , 94,103,586)**
No adjusted gross income	193,961 (173,347 , 214,575)	3,171,606 (2,692,813 , 3,650,400)	102,529 (90,118 , 114,939)	2,263,877 (2,048,063 , 2,479,692)
$1 under $5,000	693,782 (642,717 , 744,847)	2,194,380 (1,930,544 , 2,458,216)	70,359 (55,215 , 85,504)	213,915 (160,425 , 267,405)
$5,000 under $10,000	944,195 (884,620 , 1,003,769)	5,601,441 (5,159,172 , 6,043,711)	134,419 (112,526 , 156,313)	746,968 (609,915 , 884,021)
$10,000 under $15,000	1,250,111 (1,181,400 , 1,318,823)	11,373,258 (10,650,423 , 12,096,093)	155,197 (131,518 , 178,876)	1,119,238 (905,832 , 1,332,644)
$15,000 under $20,000	1,268,203 (1,198,974 , 1,337,432)	14,244,330 (13,319,697 , 15,168,962)	146,470 (123,431 , 169,508)	1,206,072 (968,872 , 1,443,273)
$20,000 under $25,000	1,195,253 (1,128,071 , 1,262,435)	15,028,717 (14,016,047 , 16,041,388)	131,000 (109,178 , 152,823)	1,156,233 (906,818 , 1,405,647)
$25,000 under $30,000	1,176,711 (1,110,027 , 1,243,395)	16,915,492 (15,751,858 , 18,079,126)	111,940 (91,784 , 132,095)	975,219 (753,043 , 1,197,396)
$30,000 under $40,000	2,197,626 (2,106,932 , 2,288,319)	36,742,864 (34,870,411 , 38,615,317)	214,658 (186,731 , 242,585)	2,109,567 (1,726,590 , 2,492,544)
$40,000 under $50,000	2,079,488 (1,991,298 , 2,167,678)	40,461,903 (38,338,131 , 42,585,675)	208,096 (180,653 , 235,539)	1,788,123 (1,446,001 , 2,130,246)
$50,000 under $75,000	4,737,483 (4,609,878 , 4,865,087)	118,581,365 (114,526,259 , 122,636,471)	570,998 (525,555 , 616,441)	6,221,339 (5,460,707 , 6,981,970)
$75,000 under $100,000	3,870,768 (3,755,491 , 3,986,045)	122,865,979 (118,141,050 , 127,590,908)	522,769 (479,776 , 565,762)	6,243,061 (5,448,738 , 7,037,385)
$100,000 under $200,000	6,914,014 (6,774,102 , 7,053,927)	295,456,804 (287,166,077 , 303,747,530)	1,308,926 (1,245,864 , 1,371,988)	19,782,031 (18,373,713 , 21,190,349)
$200,000 under $500,000	2,378,973 (2,323,966 , 2,433,980)	142,093,107 (137,423,746 , 146,762,469)	879,957 (850,224 , 909,690)	21,787,890 (20,524,642 , 23,051,138)
$500,000 under $1,000,000	309,957 (299,004 , 320,910)	21,135,234 (19,700,044 , 22,570,424)	225,782 (216,627 , 234,937)	10,046,131 (9,346,806 , 10,745,457)
$1,000,000 under $1,500,000	64,883 (62,010 , 67,755)	4,286,668 (3,861,796 , 4,711,540)	60,449 (57,725 , 63,174)	4,089,289 (3,788,085 , 4,390,492)
$1,500,000 under $2,000,000	26,817 (25,613 , 28,020)	1,936,068 (1,699,999 , 2,172,136)	26,330 (25,227 , 27,433)	2,272,943 (2,114,426 , 2,431,461)
$2,000,000 under $5,000,000	37,790 (36,962 , 38,619)	3,380,526 (3,156,159 , 3,604,892)	39,738 (38,912 , 40,564)	4,930,100 (4,732,448 , 5,127,752)
$5,000,000 under $10,000,000	9,918 (9,677 , 10,158)	1,268,562 (1,134,467 , 1,402,656)	10,906 (10,658 , 11,153)	1,961,540 (1,877,714 , 2,045,365)
$10,000,000 or more	7,225 (7,225 , 7,225)	1,300,036 (1,300,036 , 1,300,036)	7,944 (7,944 , 7,944)	2,764,663 (2,764,663 , 2,764,663)
Taxable returns, total	**23,800,727 (23,548,893 , 24,052,562)**	**804,861,939 (793,416,713 , 816,307,165)**	**3,970,996 (3,871,681 , 4,070,312)**	**82,443,516 (80,098,967 , 84,788,064)**
No adjusted gross income	749 (86 , 1,412)	53,309 (21,743 , 84,875)	** 1,904 (-189 , 3,996)	** 131,856 (99,030 , 164,682)
$1 under $5,000	12,114 (5,293 , 18,935)	30,420 (10,243 , 50,596)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	16,455 (8,551 , 24,358)	72,583 (31,349 , 113,816)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	105,582 (85,459 , 125,705)	1,225,976 (970,604 , 1,481,349)	5,488 (1,052 , 9,923)	48,715 (6,041 , 91,388)
$15,000 under $20,000	615,751 (567,282 , 664,220)	8,052,415 (7,364,465 , 8,740,365)	37,559 (25,779 , 49,339)	288,620 (178,930 , 398,310)
$20,000 under $25,000	632,591 (583,507 , 681,674)	8,342,877 (7,582,271 , 9,103,483)	57,867 (43,260 , 72,474)	484,192 (326,631 , 641,753)
$25,000 under $30,000	770,013 (715,917 , 824,108)	11,514,608 (10,552,692 , 12,476,523)	52,694 (38,824 , 66,564)	508,831 (345,670 , 671,993)
$30,000 under $40,000	1,804,040 (1,721,687 , 1,886,394)	32,685,141 (30,900,979 , 34,469,304)	134,208 (111,997 , 156,419)	1,376,313 (1,048,579 , 1,704,048)
$40,000 under $50,000	1,884,819 (1,800,742 , 1,968,897)	37,939,272 (35,870,330 , 40,008,215)	172,997 (147,789 , 198,204)	1,505,871 (1,186,077 , 1,825,665)
$50,000 under $75,000	4,497,016 (4,372,457 , 4,621,574)	114,977,795 (110,974,378 , 118,981,212)	496,836 (454,154 , 539,519)	5,385,056 (4,664,810 , 6,105,302)
$75,000 under $100,000	3,769,151 (3,655,292 , 3,883,010)	120,862,457 (116,164,389 , 125,560,526)	481,266 (439,847 , 522,684)	5,801,643 (5,019,291 , 6,583,996)
$100,000 under $200,000	6,860,611 (6,721,120 , 7,000,102)	293,965,052 (285,684,016 , 302,246,089)	1,281,013 (1,218,470 , 1,343,556)	19,179,401 (17,789,717 , 20,569,085)
$200,000 under $500,000	2,375,405 (2,320,435 , 2,430,375)	141,859,921 (137,193,933 , 146,525,909)	878,174 (848,447 , 907,900)	21,700,379 (20,438,561 , 22,962,196)
$500,000 under $1,000,000	309,851 (298,897 , 320,804)	21,118,382 (19,683,227 , 22,553,537)	225,689 (216,534 , 234,844)	10,037,829 (9,338,503 , 10,737,154)
$1,000,000 or more	146,581 (143,393 , 149,769)	12,161,730 (11,611,216 , 12,712,244)	145,303 (142,278 , 148,329)	15,994,810 (15,594,676 , 16,394,944)
Nontaxable returns, total	**5,556,431 (5,415,670 , 5,697,192)**	**53,176,401 (51,241,988 , 55,110,814)**	**957,469 (901,772 , 1,013,166)**	**9,234,685 (8,599,287 , 9,870,082)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Rent—continued		Royalty	
	Net loss (includes nondeductible loss)		Net income	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
All returns, total	**4,490,482 (4,383,244 , 4,597,721)**	**75,817,327 (74,096,074 , 77,538,581)**	**1,680,569 (1,612,481 , 1,748,658)**	**31,380,913 (29,898,151 , 32,863,676)**
No adjusted gross income	179,830 (161,390 , 198,269)	6,633,241 (6,196,374 , 7,070,107)	35,988 (27,720 , 44,257)	377,792 (304,005 , 451,580)
$1 under $5,000	54,264 (41,404 , 67,124)	559,661 (372,445 , 746,878)	33,794 (22,607 , 44,981)	32,010 (5,966 , 58,054)
$5,000 under $10,000	51,550 (38,729 , 64,371)	467,297 (317,096 , 617,498)	44,982 (32,014 , 57,950)	73,740 (36,835 , 110,645)
$10,000 under $15,000	87,094 (69,924 , 104,264)	888,826 (692,582 , 1,085,070)	48,911 (35,351 , 62,471)	201,084 (98,510 , 303,658)
$15,000 under $20,000	70,746 (55,050 , 86,442)	780,433 (570,135 , 990,731)	46,362 (33,297 , 59,427)	94,624 (32,929 , 156,318)
$20,000 under $25,000	89,290 (71,431 , 107,148)	989,512 (739,680 , 1,239,344)	42,108 (29,494 , 54,723)	136,320 (48,018 , 224,623)
$25,000 under $30,000	103,008 (83,718 , 122,297)	984,875 (745,494 , 1,224,255)	44,573 (31,711 , 57,434)	145,311 (41,577 , 249,045)
$30,000 under $40,000	193,952 (167,417 , 220,486)	2,157,593 (1,743,246 , 2,571,940)	61,262 (46,153 , 76,370)	233,636 (120,747 , 346,526)
$40,000 under $50,000	188,417 (162,248 , 214,586)	1,825,122 (1,492,726 , 2,157,517)	77,274 (60,300 , 94,248)	295,138 (132,218 , 458,059)
$50,000 under $75,000	519,940 (476,496 , 563,383)	13,802,521 (13,151,400 , 14,453,641)	191,439 (164,756 , 218,122)	1,156,874 (753,896 , 1,559,852)
$75,000 under $100,000	515,806 (472,609 , 559,002)	6,409,591 (5,818,739 , 7,000,442)	205,700 (178,288 , 233,111)	891,124 (603,907 , 1,178,341)
$100,000 under $200,000	1,203,808 (1,142,140 , 1,265,477)	13,553,462 (12,589,969 , 14,516,954)	388,602 (352,497 , 424,708)	2,833,218 (2,194,722 , 3,471,714)
$200,000 under $500,000	871,368 (841,332 , 901,403)	13,386,636 (12,712,821 , 14,060,450)	263,498 (245,671 , 281,325)	5,492,593 (4,622,902 , 6,362,284)
$500,000 under $1,000,000	228,176 (218,832 , 237,520)	5,614,212 (5,290,419 , 5,938,005)	88,821 (82,925 , 94,717)	3,828,681 (3,157,980 , 4,499,382)
$1,000,000 under $1,500,000	56,000 (53,345 , 58,654)	2,082,148 (1,932,920 , 2,231,377)	30,748 (28,774 , 32,723)	1,820,468 (1,503,160 , 2,137,776)
$1,500,000 under $2,000,000	24,286 (23,196 , 25,376)	1,013,701 (945,393 , 1,082,010)	16,050 (15,184 , 16,916)	1,351,309 (1,120,445 , 1,582,174)
$2,000,000 under $5,000,000	35,805 (35,011 , 36,599)	2,108,463 (2,020,134 , 2,196,792)	33,627 (32,892 , 34,362)	3,657,844 (3,366,142 , 3,949,545)
$5,000,000 under $10,000,000	9,684 (9,448 , 9,919)	997,853 (961,888 , 1,033,819)	13,507 (13,238 , 13,776)	2,041,659 (1,876,490 , 2,206,827)
$10,000,000 or more	7,461 (7,461 , 7,461)	1,562,181 (1,562,181 , 1,562,181)	13,321 (13,321 , 13,321)	6,717,486 (6,717,486 , 6,717,486)
Taxable returns, total	**3,695,715 (3,599,735 , 3,791,696)**	**61,684,018 (60,167,929 , 63,200,107)**	**1,407,405 (1,346,389 , 1,468,421)**	**30,147,950 (28,689,661 , 31,606,238)**
No adjusted gross income	728 (246 , 1,210)	173,063 (151,340 , 194,786)	** 2,369 (-425 , 5,163)	** 50,357 (37,981 , 62,733)
$1 under $5,000	** 598 (-475 , 1,671)	** 5,204 (-4,628 , 15,036)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 1,839 (-469 , 4,148)	* 5,412 (-2,821 , 13,644)
$10,000 under $15,000	5,537 (1,067 , 10,007)	135,872 (65,885 , 205,860)	* 2,095 (-681 , 4,870)	* 286 (-174 , 745)
$15,000 under $20,000	23,126 (13,921 , 32,332)	255,449 (129,887 , 381,012)	23,266 (13,805 , 32,727)	47,345 (4,326 , 90,365)
$20,000 under $25,000	27,218 (17,431 , 37,004)	272,531 (140,841 , 404,220)	22,084 (12,860 , 31,308)	54,091 (13,280 , 94,903)
$25,000 under $30,000	57,260 (42,728 , 71,793)	477,860 (320,155 , 635,565)	26,061 (16,149 , 35,972)	124,180 (21,385 , 226,975)
$30,000 under $40,000	114,875 (94,298 , 135,453)	1,187,215 (894,909 , 1,479,521)	50,040 (36,314 , 63,766)	178,853 (74,507 , 283,199)
$40,000 under $50,000	142,471 (119,566 , 165,377)	1,347,525 (1,049,270 , 1,645,780)	64,188 (48,576 , 79,800)	275,196 (113,241 , 437,151)
$50,000 under $75,000	437,233 (397,231 , 477,236)	12,561,293 (11,985,542 , 13,137,044)	174,718 (149,159 , 200,277)	1,060,444 (664,823 , 1,456,065)
$75,000 under $100,000	475,488 (433,843 , 517,132)	5,795,178 (5,231,246 , 6,359,110)	197,612 (170,710 , 224,514)	695,127 (477,348 , 912,905)
$100,000 under $200,000	1,181,465 (1,120,234 , 1,242,697)	12,891,745 (11,965,355 , 13,818,134)	384,261 (348,280 , 420,242)	2,762,655 (2,126,782 , 3,398,528)
$200,000 under $500,000	868,624 (838,601 , 898,647)	13,238,321 (12,568,931 , 13,907,711)	262,861 (245,036 , 280,686)	5,481,354 (4,611,663 , 6,351,045)
$500,000 under $1,000,000	227,970 (218,626 , 237,314)	5,589,200 (5,265,408 , 5,912,992)	88,792 (82,896 , 94,688)	3,828,322 (3,157,620 , 4,499,023)
$1,000,000 or more	133,121 (130,168 , 136,074)	7,753,563 (7,564,587 , 7,942,538)	107,219 (104,951 , 109,488)	15,584,328 (15,069,056 , 16,099,600)
Nontaxable returns, total	**794,767 (745,891 , 843,643)**	**14,133,310 (13,303,770 , 14,962,849)**	**273,164 (242,741 , 303,587)**	**1,232,964 (963,432 , 1,502,495)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Royalty—continued		Farm rental	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)
All returns, total	**76,543 (62,607 , 90,478)**	**660,474 (453,245 , 867,703)**	**350,326 (317,149 , 383,503)**	**6,186,997 (5,165,460 , 7,208,534)**
No adjusted gross income	** 3,480 (906 , 6,054)	** 146,702 (2,970 , 290,436)	5,746 (2,872 , 8,620)	119,293 (58,669 , 179,918)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	* 4,246 (322 , 8,170)	* 14,451 (-677 , 29,580)
$5,000 under $10,000	* 2,002 (-767 , 4,771)	* 1,231 (-633 , 3,094)	* 3,108 (164 , 6,052)	* 17,849 (-1,206 , 36,904)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	13,838 (6,642 , 21,034)	107,374 (34,308 , 180,440)
$15,000 under $20,000	* 427 (-226 , 1,079)	* 125 (-97 , 347)	9,057 (3,155 , 14,958)	63,887 (11,355 , 116,418)
$20,000 under $25,000	* 2,554 (-426 , 5,533)	* 19,431 (-12,185 , 51,047)	14,518 (7,252 , 21,784)	76,595 (31,268 , 121,922)
$25,000 under $30,000	* 1,058 (-919 , 3,035)	* 486 (-184 , 1,157)	11,633 (5,054 , 18,212)	141,601 (39,212 , 243,989)
$30,000 under $40,000	* 2,012 (-758 , 4,781)	* 1,789 (-1,247 , 4,825)	15,124 (7,675 , 22,573)	97,215 (25,824 , 168,606)
$40,000 under $50,000	* 4,019 (93 , 7,945)	* 4,790 (-860 , 10,440)	15,315 (7,671 , 22,960)	111,074 (35,874 , 186,273)
$50,000 under $75,000	6,017 (1,222 , 10,812)	7,863 (-1,596 , 17,322)	46,004 (32,810 , 59,198)	847,298 (357,843 , 1,336,753)
$75,000 under $100,000	8,177 (2,608 , 13,746)	6,437 (387 , 12,488)	43,250 (30,587 , 55,913)	544,939 (304,520 , 785,359)
$100,000 under $200,000	21,754 (13,069 , 30,439)	175,149 (59,965 , 290,334)	107,814 (88,406 , 127,221)	1,947,386 (1,291,264 , 2,603,509)
$200,000 under $500,000	12,496 (9,042 , 15,951)	119,638 (38,631 , 200,645)	** 54,972 (47,008 , 62,937)	** 1,868,818 (1,341,380 , 2,396,256)
$500,000 under $1,000,000	4,938 (3,543 , 6,333)	29,911 (-154 , 59,977)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	1,893 (1,397 , 2,389)	20,619 (3,704 , 37,533)	2,649 (2,057 , 3,241)	95,409 (52,781 , 138,037)
$1,500,000 under $2,000,000	1,193 (943 , 1,443)	5,645 (3,156 , 8,135)	1,207 (918 , 1,497)	54,341 (24,645 , 84,037)
$2,000,000 under $5,000,000	2,436 (2,235 , 2,638)	37,546 (28,874 , 46,218)	1,268 (1,112 , 1,423)	41,998 (30,870 , 53,126)
$5,000,000 under $10,000,000	970 (897 , 1,043)	16,130 (12,426 , 19,834)	345 (301 , 390)	20,277 (13,270 , 27,283)
$10,000,000 or more	1,118 (1,118 , 1,118)	66,981 (66,981 , 66,981)	232 (232 , 232)	17,193 (17,193 , 17,193)
Taxable returns, total	**67,335 (54,383 , 80,287)**	**516,041 (370,220 , 661,863)**	**295,334 (265,057 , 325,610)**	**5,636,012 (4,629,628 , 6,642,396)**
No adjusted gross income	17 (12 , 22)	28,249 (28,248 , 28,250)	** 1,024 (-951 , 2,998)	** 4,727 (-2,807 , 12,261)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	* 3,007 (-394 , 6,408)	* 19,233 (-7,053 , 45,519)
$20,000 under $25,000	** 1,603 (-644 , 3,850)	** 3,964 (-3,346 , 11,273)	7,592 (2,318 , 12,866)	30,699 (6,208 , 55,190)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	* 6,180 (1,337 , 11,023)	* 69,863 (1,571 , 138,155)
$30,000 under $40,000	* 2,000 (-769 , 4,770)	* 1,616 (-1,403 , 4,636)	11,189 (4,700 , 17,678)	69,371 (4,357 , 134,384)
$40,000 under $50,000	* 4,008 (82 , 7,934)	* 4,642 (-1,003 , 10,288)	14,298 (6,913 , 21,684)	110,471 (35,280 , 185,662)
$50,000 under $75,000	* 6,005 (1,210 , 10,800)	* 7,807 (-1,651 , 17,265)	42,788 (30,041 , 55,535)	822,053 (333,263 , 1,310,844)
$75,000 under $100,000	8,134 (2,566 , 13,702)	6,019 (22 , 12,015)	41,228 (28,872 , 53,585)	477,052 (259,078 , 695,025)
$100,000 under $200,000	20,561 (12,109 , 29,014)	168,059 (53,179 , 282,940)	107,410 (88,011 , 126,808)	1,936,104 (1,280,184 , 2,592,024)
$200,000 under $500,000	12,465 (9,011 , 15,920)	119,396 (38,388 , 200,403)	** 54,916 (46,952 , 62,881)	** 1,867,222 (1,339,784 , 2,394,660)
$500,000 under $1,000,000	4,935 (3,540 , 6,330)	29,897 (-168 , 59,963)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	7,607 (7,012 , 8,201)	146,392 (126,868 , 165,916)	5,701 (5,023 , 6,380)	229,217 (175,631 , 282,803)
Nontaxable returns, total	**9,208 (4,065 , 14,350)**	**144,433 (-2,808 , 291,674)**	**54,992 (41,393 , 68,592)**	**550,985 (374,989 , 726,981)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Farm rental—continued		Total rental and royalty	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)
All returns, total	**72,972 (57,895 , 88,049)**	**631,042 (467,793 , 794,291)**	**6,305,037 (6,175,340 , 6,434,734)**	**125,168,233 (122,144,558 , 128,191,908)**
No adjusted gross income	** 4,717 (1,847 , 7,588)	** 90,977 (17,789 , 164,165)	127,457 (113,043 , 141,871)	2,442,565 (2,227,749 , 2,657,380)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	105,186 (86,180 , 124,193)	252,165 (191,895 , 312,436)
$5,000 under $10,000	** 3,991 (81 , 7,902)	** 40,317 (-14,655 , 95,288)	177,352 (152,059 , 202,645)	810,504 (671,267 , 949,742)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	206,801 (179,308 , 234,294)	1,400,866 (1,146,952 , 1,654,779)
$15,000 under $20,000	** 6,034 (1,210 , 10,859)	** 33,173 (-638 , 66,985)	192,320 (165,853 , 218,787)	1,359,444 (1,107,885 , 1,611,002)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	173,129 (147,969 , 198,289)	1,326,092 (1,063,324 , 1,588,859)
$25,000 under $30,000	* 1,029 (-945 , 3,004)	* 476 (-367 , 1,319)	163,891 (139,416 , 188,366)	1,243,079 (978,706 , 1,507,453)
$30,000 under $40,000	* 5,033 (625 , 9,441)	* 31,482 (-9,796 , 72,760)	271,019 (239,505 , 302,532)	2,333,608 (1,934,209 , 2,733,007)
$40,000 under $50,000	6,207 (1,381 , 11,033)	37,912 (1,895 , 73,930)	289,556 (256,983 , 322,129)	2,115,656 (1,734,866 , 2,496,446)
$50,000 under $75,000	* 7,048 (1,833 , 12,263)	* 28,279 (-409 , 56,967)	759,142 (706,609 , 811,675)	8,102,192 (7,115,667 , 9,088,718)
$75,000 under $100,000	7,678 (2,414 , 12,942)	33,638 (8,302 , 58,974)	711,934 (661,550 , 762,319)	7,488,793 (6,604,814 , 8,372,771)
$100,000 under $200,000	19,892 (11,622 , 28,162)	153,808 (60,933 , 246,682)	1,629,877 (1,558,883 , 1,700,871)	23,848,755 (22,156,622 , 25,540,887)
$200,000 under $500,000	** 11,342 (8,075 , 14,609)	** 180,978 (117,410 , 244,548)	1,009,957 (977,189 , 1,042,725)	27,515,158 (25,899,475 , 29,130,840)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	271,737 (261,731 , 281,743)	13,796,937 (12,794,643 , 14,799,232)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	79,355 (76,253 , 82,457)	5,825,852 (5,383,930 , 6,267,774)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	36,535 (35,226 , 37,843)	3,571,948 (3,288,767 , 3,855,130)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	62,357 (61,358 , 63,357)	8,452,529 (8,100,119 , 8,804,939)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	20,267 (19,939 , 20,596)	3,944,126 (3,757,175 , 4,131,077)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	17,163 (17,163 , 17,163)	9,337,965 (9,337,965 , 9,337,965)
Taxable returns, total	**53,533 (40,704 , 66,363)**	**451,383 (321,870 , 580,897)**	**5,098,234 (4,984,006 , 5,212,461)**	**114,802,378 (111,856,936 , 117,747,819)**
No adjusted gross income	* 4 (4 , 4)	* 2,280 (2,280 , 2,280)	1,123 (424 , 1,821)	169,674 (136,504 , 202,843)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	* 3,024 (-396 , 6,443)	* 6,846 (-3,347 , 17,039)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	* 1,839 (-469 , 4,148)	* 5,412 (-2,821 , 13,644)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	7,572 (2,347 , 12,797)	43,533 (3,020 , 84,047)
$15,000 under $20,000	** 5,031 (623 , 9,439)	** 33,722 (-8,578 , 76,022)	58,711 (43,869 , 73,553)	354,699 (232,364 , 477,034)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	80,650 (63,361 , 97,939)	574,155 (403,994 , 744,315)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	85,246 (67,517 , 102,975)	701,352 (497,290 , 905,414)
$30,000 under $40,000	** 0 (0 , 0)	** 0 (0 , 0)	183,477 (157,409 , 209,544)	1,602,172 (1,252,214 , 1,952,130)
$40,000 under $50,000	* 6,025 (1,206 , 10,843)	* 35,673 (-166 , 71,513)	243,064 (213,006 , 273,122)	1,831,583 (1,469,107 , 2,194,059)
$50,000 under $75,000	* 4,035 (83 , 7,988)	* 17,507 (-4,639 , 39,652)	674,494 (624,722 , 724,267)	7,188,348 (6,235,116 , 8,141,579)
$75,000 under $100,000	7,370 (2,139 , 12,602)	28,424 (5,071 , 51,777)	664,534 (615,705 , 713,363)	6,812,365 (5,970,999 , 7,653,730)
$100,000 under $200,000	19,882 (11,612 , 28,152)	153,483 (60,608 , 246,357)	1,599,294 (1,528,803 , 1,669,786)	23,198,835 (21,522,703 , 24,874,966)
$200,000 under $500,000	** 11,186 (7,929 , 14,443)	** 180,294 (116,726 , 243,863)	1,007,953 (975,190 , 1,040,716)	27,419,217 (25,804,645 , 29,033,788)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	271,654 (261,648 , 281,660)	13,788,591 (12,786,297 , 14,790,886)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	215,598 (212,139 , 219,056)	31,105,597 (30,450,036 , 31,761,158)
Nontaxable returns, total	**19,439 (11,516 , 27,361)**	**179,658 (80,268 , 279,049)**	**1,206,803 (1,143,744 , 1,269,863)**	**10,365,855 (9,662,737 , 11,068,973)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total rental and royalty—continued		Partnership	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)
All returns, total	**3,496,912 (3,396,502 , 3,597,322)**	**56,765,983 (54,984,435 , 58,547,531)**	**3,201,572 (3,119,381 , 3,283,762)**	**469,816,308 (463,065,199 , 476,567,417)**
No adjusted gross income	186,685 (168,144 , 205,225)	7,147,339 (6,432,561 , 7,862,118)	51,367 (43,339 , 59,395)	3,495,518 (3,243,844 , 3,747,193)
$1 under $5,000	47,651 (35,393 , 59,910)	450,428 (268,881 , 631,974)	27,783 (17,900 , 37,665)	191,043 (92,495 , 289,592)
$5,000 under $10,000	52,142 (39,136 , 65,147)	423,191 (283,205 , 563,176)	32,994 (22,056 , 43,932)	238,826 (113,128 , 364,524)
$10,000 under $15,000	79,992 (63,491 , 96,494)	825,615 (535,305 , 1,115,925)	47,844 (34,657 , 61,031)	456,672 (305,835 , 607,508)
$15,000 under $20,000	71,717 (55,899 , 87,534)	804,625 (562,498 , 1,046,751)	47,049 (33,810 , 60,288)	510,981 (319,935 , 702,026)
$20,000 under $25,000	87,413 (69,684 , 105,141)	958,872 (711,088 , 1,206,656)	45,301 (32,356 , 58,245)	526,263 (336,063 , 716,464)
$25,000 under $30,000	100,383 (81,309 , 119,457)	892,664 (666,739 , 1,118,588)	48,690 (35,487 , 61,894)	853,533 (548,586 , 1,158,480)
$30,000 under $40,000	201,219 (174,167 , 228,271)	2,145,126 (1,730,289 , 2,559,963)	89,514 (71,430 , 107,598)	1,429,379 (1,004,271 , 1,854,488)
$40,000 under $50,000	188,133 (161,987 , 214,279)	1,763,351 (1,448,313 , 2,078,390)	100,861 (81,686 , 120,036)	1,915,933 (1,402,588 , 2,429,278)
$50,000 under $75,000	512,458 (469,326 , 555,590)	5,248,649 (4,656,523 , 5,840,774)	255,645 (224,945 , 286,346)	5,029,213 (4,069,321 , 5,989,105)
$75,000 under $100,000	506,912 (464,110 , 549,713)	5,334,809 (4,674,253 , 5,995,364)	234,635 (205,725 , 263,545)	6,041,749 (4,890,924 , 7,192,574)
$100,000 under $200,000	928,576 (873,884 , 983,268)	10,158,810 (9,322,412 , 10,995,208)	761,877 (712,355 , 811,400)	26,438,754 (23,650,159 , 29,227,349)
$200,000 under $500,000	340,074 (322,078 , 358,070)	8,898,786 (8,220,286 , 9,577,286)	789,328 (760,643 , 818,013)	63,894,659 (60,346,345 , 67,442,974)
$500,000 under $1,000,000	109,995 (103,642 , 116,347)	4,900,018 (4,522,443 , 5,277,594)	352,610 (341,262 , 363,958)	72,964,993 (69,288,544 , 76,641,442)
$1,000,000 under $1,500,000	31,247 (29,290 , 33,204)	1,804,009 (1,647,747 , 1,960,271)	117,686 (113,921 , 121,451)	42,314,661 (40,028,135 , 44,601,187)
$1,500,000 under $2,000,000	14,592 (13,830 , 15,355)	894,747 (816,497 , 972,996)	55,237 (53,607 , 56,867)	26,983,310 (25,844,887 , 28,121,733)
$2,000,000 under $5,000,000	24,066 (23,423 , 24,709)	1,872,901 (1,785,786 , 1,960,017)	93,799 (92,576 , 95,022)	75,076,603 (73,485,355 , 76,667,851)
$5,000,000 under $10,000,000	7,425 (7,220 , 7,629)	876,204 (840,379 , 912,029)	28,090 (27,701 , 28,479)	42,960,677 (41,921,798 , 43,999,555)
$10,000,000 or more	6,233 (6,233 , 6,233)	1,365,840 (1,365,840 , 1,365,840)	21,260 (21,260 , 21,260)	98,493,540 (98,493,540 , 98,493,540)
Taxable returns, total	**2,710,213 (2,621,853 , 2,798,574)**	**42,378,399 (40,927,593 , 43,829,206)**	**2,798,300 (2,724,229 , 2,872,371)**	**460,036,489 (453,368,281 , 466,704,697)**
No adjusted gross income	** 768 (277 , 1,259)	** 178,493 (162,976 , 194,010)	854 (535 , 1,173)	879,264 (806,447 , 952,082)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	7,025 (1,823 , 12,226)	24,490 (-2,912 , 51,892)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	5,519 (1,049 , 9,988)	74,192 (3,673 , 144,711)	8,165 (2,579 , 13,751)	65,988 (8,641 , 123,336)
$15,000 under $20,000	23,096 (13,891 , 32,302)	226,690 (113,911 , 339,470)	11,878 (5,285 , 18,470)	113,367 (36,036 , 190,698)
$20,000 under $25,000	26,600 (16,953 , 36,248)	272,843 (145,291 , 400,396)	11,568 (5,026 , 18,110)	138,113 (38,174 , 238,052)
$25,000 under $30,000	55,976 (41,592 , 70,361)	435,965 (291,830 , 580,099)	26,536 (16,637 , 36,434)	392,260 (196,236 , 588,285)
$30,000 under $40,000	119,523 (98,480 , 140,566)	1,141,054 (869,671 , 1,412,437)	50,314 (36,678 , 63,950)	735,697 (404,026 , 1,067,367)
$40,000 under $50,000	143,557 (120,573 , 166,540)	1,284,507 (1,014,706 , 1,554,309)	73,906 (57,303 , 90,509)	1,349,393 (919,384 , 1,779,403)
$50,000 under $75,000	428,020 (388,415 , 467,626)	4,127,572 (3,606,491 , 4,648,653)	206,561 (178,828 , 234,294)	3,828,802 (2,979,825 , 4,677,780)
$75,000 under $100,000	467,115 (425,843 , 508,388)	4,519,263 (3,931,954 , 5,106,573)	210,664 (183,172 , 238,155)	5,185,499 (4,114,444 , 6,256,553)
$100,000 under $200,000	907,881 (853,650 , 962,112)	9,634,027 (8,816,541 , 10,451,514)	736,185 (687,390 , 784,980)	25,256,034 (22,505,965 , 28,006,103)
$200,000 under $500,000	338,727 (320,744 , 356,710)	8,807,703 (8,129,326 , 9,486,080)	786,186 (757,583 , 814,790)	63,464,072 (59,942,331 , 66,985,813)
$500,000 under $1,000,000	109,915 (103,562 , 116,267)	4,873,844 (4,496,268 , 5,251,419)	352,510 (341,162 , 363,858)	72,923,669 (69,247,220 , 76,600,118)
$1,000,000 or more	83,516 (81,325 , 85,706)	6,802,245 (6,604,346 , 7,000,144)	315,949 (311,782 , 320,115)	285,679,840 (282,553,768 , 288,805,912)
Nontaxable returns, total	**786,699 (738,105 , 835,292)**	**14,387,584 (13,345,318 , 15,429,850)**	**403,272 (367,271 , 439,272)**	**9,779,819 (8,706,201 , 10,853,437)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Partnership—continued		S corporation	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)
All returns, total	**1,990,357 (1,925,163 , 2,055,550)**	**168,152,043 (165,776,590 , 170,527,497)**	**3,878,815 (3,783,596 , 3,974,034)**	**766,681,240 (758,460,914 , 774,901,565)**
No adjusted gross income	154,045 (139,217 , 168,872)	41,556,919 (40,062,330 , 43,051,508)	29,831 (24,927 , 34,734)	4,391,548 (4,097,563 , 4,685,534)
$1 under $5,000	20,109 (12,043 , 28,174)	280,618 (55,804 , 505,433)	20,073 (11,591 , 28,555)	92,564 (36,606 , 148,523)
$5,000 under $10,000	25,878 (16,469 , 35,287)	483,055 (195,290 , 770,821)	35,163 (23,665 , 46,661)	347,412 (153,826 , 540,998)
$10,000 under $15,000	27,240 (17,713 , 36,767)	398,235 (180,201 , 616,269)	32,367 (21,613 , 43,121)	453,016 (147,375 , 758,657)
$15,000 under $20,000	33,786 (22,833 , 44,739)	454,719 (227,900 , 681,537)	56,930 (42,267 , 71,592)	592,026 (413,125 , 770,927)
$20,000 under $25,000	31,513 (21,081 , 41,945)	447,752 (191,190 , 704,313)	57,490 (42,819 , 72,162)	779,624 (553,734 , 1,005,514)
$25,000 under $30,000	35,076 (23,908 , 46,244)	476,041 (279,969 , 672,114)	67,025 (51,295 , 82,756)	1,069,086 (759,836 , 1,378,337)
$30,000 under $40,000	56,150 (42,198 , 70,103)	1,060,851 (674,129 , 1,447,573)	146,497 (123,072 , 169,922)	2,553,876 (2,061,578 , 3,046,175)
$40,000 under $50,000	70,656 (54,845 , 86,467)	935,985 (660,849 , 1,211,121)	127,348 (105,464 , 149,233)	2,703,861 (2,142,726 , 3,264,997)
$50,000 under $75,000	155,127 (131,521 , 178,732)	2,714,271 (2,099,026 , 3,329,516)	351,051 (314,946 , 387,155)	9,980,514 (8,700,958 , 11,260,070)
$75,000 under $100,000	164,162 (140,208 , 188,116)	2,618,448 (2,129,150 , 3,107,745)	344,190 (308,606 , 379,775)	12,626,016 (10,997,992 , 14,254,040)
$100,000 under $200,000	464,313 (426,486 , 502,139)	8,777,366 (7,895,750 , 9,658,982)	1,023,614 (965,416 , 1,081,813)	51,717,735 (47,942,224 , 55,493,245)
$200,000 under $500,000	410,608 (390,463 , 430,753)	14,325,853 (13,398,290 , 15,253,416)	964,074 (931,349 , 996,798)	118,036,039 (113,453,655 , 122,618,422)
$500,000 under $1,000,000	175,073 (167,080 , 183,065)	11,738,936 (11,104,873 , 12,372,999)	341,823 (330,513 , 353,133)	100,763,796 (96,800,215 , 104,727,376)
$1,000,000 under $1,500,000	57,269 (54,647 , 59,890)	6,368,462 (6,042,697 , 6,694,226)	110,295 (106,625 , 113,964)	62,531,757 (59,982,280 , 65,081,234)
$1,500,000 under $2,000,000	27,788 (26,688 , 28,888)	4,021,272 (3,820,935 , 4,221,608)	50,221 (48,607 , 51,835)	42,085,326 (40,489,086 , 43,681,565)
$2,000,000 under $5,000,000	50,191 (49,295 , 51,087)	13,693,841 (13,387,757 , 13,999,924)	80,671 (79,519 , 81,823)	116,109,397 (114,172,919 , 118,045,875)
$5,000,000 under $10,000,000	16,687 (16,390 , 16,983)	9,249,576 (9,129,407 , 9,369,744)	23,204 (22,846 , 23,562)	68,737,430 (67,401,509 , 70,073,351)
$10,000,000 or more	14,688 (14,688 , 14,688)	48,549,844 (48,549,844 , 48,549,844)	16,948 (16,948 , 16,948)	171,110,216 (171,110,216 , 171,110,216)
Taxable returns, total	**1,587,897 (1,530,774 , 1,645,020)**	**120,188,214 (118,565,046 , 121,811,383)**	**3,426,302 (3,339,374 , 3,513,230)**	**752,703,546 (744,579,414 , 760,827,678)**
No adjusted gross income	1,104 (584 , 1,624)	2,364,763 (2,282,034 , 2,447,492)	572 (444 , 699)	815,129 (741,873 , 888,384)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	4,314 (338 , 8,290)	91,687 (-61,622 , 244,997)
$5,000 under $10,000	* 1,842 (-466 , 4,151)	* 103,813 (-57,131 , 264,757)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 5,012 (623 , 9,402)	* 22,740 (-6,774 , 52,253)	* 2,333 (-527 , 5,194)	* 23,839 (-6,026 , 53,704)
$15,000 under $20,000	* 3,162 (-256 , 6,580)	* 5,799 (-2,879 , 14,477)	23,493 (14,019 , 32,967)	284,641 (151,521 , 417,760)
$20,000 under $25,000	* 8,052 (2,510 , 13,595)	* 42,878 (-12,655 , 98,410)	31,617 (20,621 , 42,613)	483,649 (297,518 , 669,780)
$25,000 under $30,000	14,990 (7,574 , 22,405)	109,977 (25,468 , 194,485)	37,754 (25,884 , 49,625)	640,251 (381,215 , 899,287)
$30,000 under $40,000	31,968 (20,999 , 42,936)	319,438 (104,147 , 534,729)	80,580 (63,123 , 98,037)	1,463,616 (1,080,045 , 1,847,187)
$40,000 under $50,000	51,893 (38,167 , 65,619)	347,815 (193,837 , 501,793)	94,409 (75,514 , 113,305)	1,931,782 (1,448,093 , 2,415,472)
$50,000 under $75,000	129,747 (107,880 , 151,615)	1,533,833 (1,041,543 , 2,026,123)	272,784 (240,911 , 304,658)	7,606,240 (6,488,464 , 8,724,017)
$75,000 under $100,000	146,314 (123,451 , 169,177)	1,583,184 (1,183,659 , 1,982,709)	296,947 (263,823 , 330,071)	10,607,421 (9,110,139 , 12,104,703)
$100,000 under $200,000	443,453 (406,232 , 480,674)	6,908,693 (6,109,716 , 7,707,669)	996,364 (938,827 , 1,053,900)	49,988,820 (46,260,670 , 53,716,970)
$200,000 under $500,000	408,865 (388,725 , 429,005)	13,673,330 (12,746,646 , 14,600,013)	962,104 (929,391 , 994,818)	117,539,169 (112,965,433 , 122,112,904)
$500,000 under $1,000,000	174,965 (166,972 , 182,957)	11,625,216 (10,991,153 , 12,259,278)	341,745 (330,435 , 353,055)	100,728,831 (96,765,250 , 104,692,412)
$1,000,000 or more	166,529 (163,581 , 169,477)	81,546,739 (81,048,376 , 82,045,101)	281,286 (277,212 , 285,359)	460,498,471 (456,803,993 , 464,192,949)
Nontaxable returns, total	**402,460 (370,769 , 434,151)**	**47,963,829 (46,223,421 , 49,704,237)**	**452,513 (413,136 , 491,890)**	**13,977,693 (12,683,006 , 15,272,381)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	S corporation—continued		Estate and trust	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)
All returns, total	**1,453,974 (3,783,596 , 3,974,034)**	**92,689,104 (89,820,508 , 95,557,700)**	**624,529 (585,025 , 664,032)**	**49,387,898 (47,428,822 , 51,346,974)**
No adjusted gross income	184,546 (24,927 , 34,734)	29,520,422 (27,670,799 , 31,370,045)	10,588 (6,875 , 14,301)	488,912 (399,467 , 578,357)
$1 under $5,000	22,633 (11,591 , 28,555)	795,211 (354,015 , 1,236,406)	4,262 (633 , 7,890)	10,954 (1,216 , 20,691)
$5,000 under $10,000	28,589 (23,665 , 46,661)	1,043,588 (546,896 , 1,540,281)	7,292 (2,275 , 12,308)	59,889 (12,752 , 107,026)
$10,000 under $15,000	22,953 (21,613 , 43,121)	889,474 (405,794 , 1,373,154)	6,417 (1,783 , 11,050)	58,657 (8,080 , 109,234)
$15,000 under $20,000	36,524 (42,267 , 71,592)	1,157,717 (645,484 , 1,669,949)	17,044 (9,084 , 25,004)	143,010 (61,912 , 224,109)
$20,000 under $25,000	28,645 (42,819 , 72,162)	690,852 (387,398 , 994,306)	10,425 (4,201 , 16,648)	69,961 (15,301 , 124,621)
$25,000 under $30,000	28,773 (51,295 , 82,756)	896,241 (525,132 , 1,267,351)	9,174 (3,253 , 15,094)	91,435 (9,671 , 173,199)
$30,000 under $40,000	66,998 (123,072 , 169,922)	1,582,533 (1,083,516 , 2,081,550)	17,740 (9,630 , 25,849)	128,784 (54,032 , 203,536)
$40,000 under $50,000	47,866 (105,464 , 149,233)	1,062,758 (644,718 , 1,480,798)	15,074 (7,651 , 22,497)	201,827 (68,362 , 335,293)
$50,000 under $75,000	160,626 (314,946 , 387,155)	4,382,315 (3,476,639 , 5,287,992)	45,850 (32,851 , 58,849)	600,148 (355,561 , 844,735)
$75,000 under $100,000	125,252 (308,606 , 379,775)	3,469,917 (2,729,584 , 4,210,251)	66,873 (51,113 , 82,633)	889,093 (563,225 , 1,214,960)
$100,000 under $200,000	354,264 (965,416 , 1,081,813)	9,417,120 (8,414,595 , 10,419,645)	179,736 (154,920 , 204,552)	4,607,196 (3,596,165 , 5,618,227)
$200,000 under $500,000	222,459 (931,349 , 996,798)	9,774,224 (8,981,255 , 10,567,194)	146,691 (133,188 , 160,195)	7,211,565 (6,038,382 , 8,384,747)
$500,000 under $1,000,000	67,985 (330,513 , 353,133)	5,305,980 (4,863,401 , 5,748,558)	44,278 (40,082 , 48,474)	4,549,574 (3,739,345 , 5,359,804)
$1,000,000 under $1,500,000	19,489 (106,625 , 113,964)	2,401,748 (2,211,361 , 2,592,135)	13,733 (12,385 , 15,081)	2,716,098 (2,207,887 , 3,224,309)
$1,500,000 under $2,000,000	9,229 (48,607 , 51,835)	1,521,322 (1,395,334 , 1,647,309)	6,620 (6,069 , 7,170)	1,539,241 (1,308,760 , 1,769,721)
$2,000,000 under $5,000,000	16,093 (79,519 , 81,823)	4,389,329 (4,203,964 , 4,574,695)	13,765 (13,268 , 14,261)	6,203,776 (5,785,116 , 6,622,436)
$5,000,000 under $10,000,000	5,688 (22,846 , 23,562)	2,633,645 (2,565,303 , 2,701,987)	4,783 (4,616 , 4,950)	4,243,588 (3,950,389 , 4,536,788)
$10,000,000 or more	5,363 (16,948 , 16,948)	11,754,707 (11,754,707 , 11,754,707)	4,186 (4,186 , 4,186)	15,574,190 (15,574,190 , 15,574,190)
Taxable returns, total	**1,020,176 (3,339,374 , 3,513,230)**	**53,357,685 (51,636,830 , 55,078,541)**	**568,700 (531,375 , 606,024)**	**48,546,916 (46,593,662 , 50,500,170)**
No adjusted gross income	1,172 (444 , 699)	858,800 (638,856 , 1,078,743)	139 (77 , 201)	68,419 (60,086 , 76,752)
$1 under $5,000	997 (1,749 , 11,545)	16,171 (-12,424 , 44,766)	** 4,652 (573 , 8,731)	** 24,323 (-5,676 , 54,322)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	10,096 (14,019 , 32,967)	125,179 (25,207 , 225,151)	* 8,039 (2,476 , 13,603)	* 71,236 (12,816 , 129,656)
$20,000 under $25,000	7,300 (20,621 , 42,613)	86,551 (17,555 , 155,547)	* 5,412 (989 , 9,835)	* 46,931 (-1,984 , 95,847)
$25,000 under $30,000	14,489 (25,884 , 49,625)	193,753 (65,215 , 322,292)	* 4,034 (86 , 7,983)	* 28,924 (-15,830 , 73,677)
$30,000 under $40,000	33,072 (63,123 , 98,037)	589,614 (308,357 , 870,871)	15,661 (8,038 , 23,283)	118,011 (44,188 , 191,834)
$40,000 under $50,000	35,986 (75,514 , 113,305)	535,400 (228,020 , 842,780)	13,538 (6,409 , 20,668)	195,896 (62,662 , 329,129)
$50,000 under $75,000	123,127 (240,911 , 304,658)	2,667,972 (1,959,126 , 3,376,819)	40,600 (28,372 , 52,828)	552,458 (311,766 , 793,150)
$75,000 under $100,000	113,130 (263,823 , 330,071)	2,719,476 (2,061,836 , 3,377,117)	64,309 (48,805 , 79,813)	870,596 (545,205 , 1,195,987)
$100,000 under $200,000	335,508 (938,827 , 1,053,900)	8,084,054 (7,148,058 , 9,020,050)	178,829 (154,023 , 203,636)	4,582,843 (3,571,885 , 5,593,801)
$200,000 under $500,000	221,598 (929,391 , 994,818)	9,562,981 (8,771,035 , 10,354,927)	146,182 (132,690 , 159,673)	7,169,690 (5,996,523 , 8,342,856)
$500,000 under $1,000,000	67,910 (330,435 , 353,055)	5,285,786 (4,843,207 , 5,728,365)	44,272 (40,076 , 48,468)	4,545,974 (3,735,744 , 5,356,203)
$1,000,000 or more	55,791 (277,212 , 285,359)	22,631,948 (22,331,310 , 22,932,586)	43,032 (41,493 , 44,571)	30,271,616 (29,516,235 , 31,026,996)
Nontaxable returns, total	**433,798 (413,136 , 491,890)**	**39,331,418 (37,028,547 , 41,634,290)**	**55,829 (42,856 , 68,802)**	**840,982 (689,496 , 992,469)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Estate and trust—continued		Farm	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)
All returns, total	**49,450 (39,861 , 59,039)**	**5,899,376 (5,592,285 , 6,206,466)**	**449,238 (419,343 , 479,132)**	**13,337,377 (12,439,871 , 14,234,883)**
No adjusted gross income	4,170 (1,609 , 6,732)	1,259,085 (1,046,033 , 1,472,138)	14,607 (10,475 , 18,738)	344,187 (279,739 , 408,634)
$1 under $5,000	* 2,616 (-375 , 5,607)	* 3,360 (-748 , 7,468)	20,251 (12,000 , 28,502)	78,538 (29,336 , 127,739)
$5,000 under $10,000	* 31 (-25 , 88)	* 121 (-72 , 313)	13,583 (6,958 , 20,208)	104,570 (48,419 , 160,720)
$10,000 under $15,000	* 1,375 (-770 , 3,519)	* 34,976 (-23,924 , 93,876)	20,391 (12,156 , 28,625)	169,044 (84,431 , 253,657)
$15,000 under $20,000	* 16 (-3 , 35)	* 6,988 (-5,132 , 19,108)	17,667 (10,144 , 25,189)	209,409 (104,211 , 314,607)
$20,000 under $25,000	* 16 (-2 , 34)	* 3,736 (-1,619 , 9,091)	7,367 (2,816 , 11,918)	123,014 (43,627 , 202,401)
$25,000 under $30,000	* 54 (-41 , 150)	* 833 (-723 , 2,388)	13,202 (7,026 , 19,379)	249,390 (114,580 , 384,200)
$30,000 under $40,000	2,217 (-640 , 5,074)	39,521 (1,691 , 77,350)	26,656 (17,699 , 35,613)	467,963 (281,286 , 654,640)
$40,000 under $50,000	* 368 (-241 , 976)	* 10,079 (-1,383 , 21,541)	25,852 (17,151 , 34,552)	507,439 (293,827 , 721,052)
$50,000 under $75,000	1,337 (-721 , 3,394)	93,978 (-34,990 , 222,946)	56,878 (44,088 , 69,669)	1,034,609 (717,271 , 1,351,946)
$75,000 under $100,000	4,539 (557 , 8,521)	35,427 (829 , 70,025)	57,639 (45,175 , 70,103)	1,377,040 (1,005,386 , 1,748,694)
$100,000 under $200,000	11,440 (5,596 , 17,284)	99,732 (51,255 , 148,208)	108,650 (93,207 , 124,093)	3,594,978 (3,044,388 , 4,145,569)
$200,000 under $500,000	8,183 (5,438 , 10,928)	278,211 (176,356 , 380,066)	49,221 (43,156 , 55,286)	3,200,649 (2,791,676 , 3,609,622)
$500,000 under $1,000,000	3,901 (2,788 , 5,015)	243,152 (176,764 , 309,539)	11,239 (9,233 , 13,245)	892,421 (752,763 , 1,032,080)
$1,000,000 under $1,500,000	2,120 (1,624 , 2,617)	209,182 (139,173 , 279,191)	2,732 (2,179 , 3,285)	332,680 (256,083 , 409,276)
$1,500,000 under $2,000,000	1,229 (1,040 , 1,418)	123,348 (95,145 , 151,551)	926 (756 , 1,096)	122,643 (88,888 , 156,397)
$2,000,000 under $5,000,000	2,632 (2,437 , 2,828)	490,805 (437,826 , 543,784)	1,511 (1,358 , 1,665)	243,583 (203,265 , 283,902)
$5,000,000 under $10,000,000	1,387 (1,305 , 1,470)	298,217 (282,101 , 314,334)	494 (442 , 546)	110,220 (90,782 , 129,657)
$10,000,000 or more	1,817 (1,817 , 1,817)	2,668,626 (2,668,626 , 2,668,626)	372 (372 , 372)	175,001 (175,001 , 175,001)
Taxable returns, total	**37,341 (29,634 , 45,048)**	**4,560,718 (4,355,944 , 4,765,492)**	**310,547 (285,424 , 335,669)**	**10,933,739 (10,100,920 , 11,766,559)**
No adjusted gross income	** 82 (60 , 105)	** 167,551 (133,504 , 201,598)	** 997 (-879 , 2,873)	** 26,918 (-721 , 54,556)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	* 2,231 (-482 , 4,944)	* 16,451 (-13,812 , 46,713)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	* 1,653 (-366 , 3,672)	* 37,678 (-12,773 , 88,128)
$25,000 under $30,000	** 1,365 (-694 , 3,425)	** 64,121 (-58,826 , 187,067)	4,706 (1,055 , 8,357)	107,503 (7,459 , 207,547)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	15,787 (8,774 , 22,801)	287,151 (129,948 , 444,354)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	19,741 (11,698 , 27,785)	336,451 (143,271 , 529,631)
$50,000 under $75,000	** 0 (0 , 0)	** 0 (0 , 0)	44,108 (32,546 , 55,671)	704,065 (424,613 , 983,517)
$75,000 under $100,000	3,500 (36 , 6,964)	7,052 (-1,482 , 15,587)	51,323 (39,404 , 63,242)	1,071,265 (767,761 , 1,374,768)
$100,000 under $200,000	11,212 (5,375 , 17,050)	68,285 (22,799 , 113,771)	103,670 (88,403 , 118,938)	3,292,695 (2,756,895 , 3,828,495)
$200,000 under $500,000	8,108 (5,363 , 10,853)	227,322 (125,529 , 329,116)	49,064 (42,998 , 55,129)	3,180,386 (2,771,435 , 3,589,337)
$500,000 under $1,000,000	3,897 (2,784 , 5,011)	242,425 (176,037 , 308,812)	11,234 (9,228 , 13,240)	892,016 (752,357 , 1,031,674)
$1,000,000 or more	9,175 (8,604 , 9,747)	3,783,962 (3,690,387 , 3,877,536)	6,031 (5,431 , 6,631)	981,161 (886,424 , 1,075,898)
Nontaxable returns, total	**12,109 (6,403 , 17,815)**	**1,338,658 (1,109,774 , 1,567,542)**	**138,691 (120,120 , 157,263)**	**2,403,638 (2,028,029 , 2,779,247)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Farm—continued		Unemployment compensation	
	Net loss			
	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)
All returns, total	**1,274,905 (1,233,397 , 1,316,414)**	**39,479,321 (37,932,532 , 41,026,109)**	**15,809,172 (15,580,172 , 16,038,171)**	**208,872,354 (205,131,719 , 212,612,989)**
No adjusted gross income	124,736 (111,551 , 137,921)	7,108,462 (6,568,915 , 7,648,010)	124,275 (108,450 , 140,099)	1,731,244 (1,492,993 , 1,969,495)
$1 under $5,000	22,206 (13,501 , 30,911)	398,502 (168,164 , 628,841)	197,448 (170,145 , 224,751)	1,192,432 (969,016 , 1,415,848)
$5,000 under $10,000	30,507 (20,232 , 40,781)	592,734 (319,464 , 866,004)	466,107 (424,002 , 508,212)	3,477,871 (3,087,164 , 3,868,578)
$10,000 under $15,000	35,713 (24,688 , 46,739)	603,987 (381,476 , 826,497)	1,136,775 (1,071,228 , 1,202,322)	11,528,307 (10,773,763 , 12,282,852)
$15,000 under $20,000	33,840 (23,103 , 44,578)	688,891 (420,392 , 957,391)	1,878,369 (1,794,349 , 1,962,389)	24,375,282 (23,166,446 , 25,584,118)
$20,000 under $25,000	39,810 (27,863 , 51,756)	769,111 (482,599 , 1,055,623)	1,642,065 (1,563,450 , 1,720,680)	23,100,700 (21,857,442 , 24,343,958)
$25,000 under $30,000	37,520 (26,185 , 48,856)	1,082,578 (670,874 , 1,494,282)	1,390,637 (1,318,168 , 1,463,107)	20,127,231 (18,914,477 , 21,339,985)
$30,000 under $40,000	76,303 (60,353 , 92,253)	1,402,143 (1,046,996 , 1,757,289)	2,022,975 (1,935,789 , 2,110,160)	29,558,905 (28,027,638 , 31,090,172)
$40,000 under $50,000	75,816 (59,767 , 91,865)	1,772,252 (1,317,950 , 2,226,555)	1,312,942 (1,242,399 , 1,383,485)	18,740,477 (17,489,386 , 19,991,568)
$50,000 under $75,000	166,968 (144,196 , 189,740)	3,895,803 (3,151,509 , 4,640,096)	2,011,827 (1,925,493 , 2,098,161)	28,035,317 (26,475,762 , 29,594,872)
$75,000 under $100,000	175,578 (152,069 , 199,088)	3,444,612 (2,830,481 , 4,058,744)	1,289,395 (1,220,394 , 1,358,396)	17,043,811 (15,886,577 , 18,201,044)
$100,000 under $200,000	296,397 (270,239 , 322,555)	7,536,800 (6,743,535 , 8,330,065)	1,840,565 (1,760,353 , 1,920,778)	23,285,476 (21,981,657 , 24,589,295)
$200,000 under $500,000	113,371 (103,372 , 123,370)	4,681,924 (4,235,172 , 5,128,677)	433,790 (408,699 , 458,881)	5,767,497 (5,348,022 , 6,186,972)
$500,000 under $1,000,000	25,620 (22,729 , 28,512)	1,951,583 (1,687,716 , 2,215,450)	47,030 (42,458 , 51,602)	694,202 (610,028 , 778,376)
$1,000,000 under $1,500,000	8,361 (7,365 , 9,357)	867,682 (759,352 , 976,012)	8,021 (6,946 , 9,096)	113,470 (95,395 , 131,545)
$1,500,000 under $2,000,000	3,476 (3,116 , 3,835)	449,206 (387,202 , 511,211)	2,944 (2,534 , 3,355)	41,432 (34,766 , 48,098)
$2,000,000 under $5,000,000	5,751 (5,440 , 6,062)	921,661 (857,184 , 986,137)	3,154 (2,899 , 3,409)	47,162 (42,364 , 51,960)
$5,000,000 under $10,000,000	1,611 (1,518 , 1,705)	373,021 (348,360 , 397,682)	550 (488 , 611)	7,800 (6,699 , 8,902)
$10,000,000 or more	1,320 (1,320 , 1,320)	938,368 (938,368 , 938,368)	303 (303 , 303)	3,737 (3,737 , 3,737)
Taxable returns, total	**864,243 (825,680 , 902,805)**	**25,537,551 (24,251,321 , 26,823,781)**	**9,637,973 (9,455,826 , 9,820,120)**	**129,988,826 (126,944,537 , 133,033,114)**
No adjusted gross income	109 (76 , 142)	60,647 (49,521 , 71,773)	191 (-3 , 384)	2,203 (441 , 3,964)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	10,045 (3,822 , 16,268)	47,788 (7,690 , 87,885)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	40,272 (27,827 , 52,716)	249,939 (153,203 , 346,675)
$10,000 under $15,000	* 2,009 (-719 , 4,736)	* 52,911 (-28,431 , 134,252)	195,104 (167,755 , 222,453)	2,516,486 (2,141,446 , 2,891,526)
$15,000 under $20,000	* 4,364 (391 , 8,337)	* 94,449 (-1,798 , 190,696)	680,069 (629,151 , 730,987)	9,977,502 (9,178,941 , 10,776,063)
$20,000 under $25,000	8,391 (2,829 , 13,953)	133,291 (10,846 , 255,736)	774,747 (720,404 , 829,091)	10,693,492 (9,847,876 , 11,539,108)
$25,000 under $30,000	13,633 (6,529 , 20,737)	246,815 (77,960 , 415,669)	669,439 (618,918 , 719,959)	9,668,870 (8,817,446 , 10,520,293)
$30,000 under $40,000	42,350 (30,021 , 54,678)	636,685 (377,779 , 895,592)	1,196,341 (1,128,956 , 1,263,726)	16,702,870 (15,558,351 , 17,847,390)
$40,000 under $50,000	54,600 (40,748 , 68,452)	950,699 (636,424 , 1,264,974)	944,913 (884,940 , 1,004,885)	12,872,644 (11,857,986 , 13,887,303)
$50,000 under $75,000	131,663 (111,120 , 152,206)	2,951,222 (2,283,097 , 3,619,347)	1,636,780 (1,558,655 , 1,714,905)	22,165,491 (20,788,473 , 23,542,509)
$75,000 under $100,000	160,342 (137,798 , 182,885)	3,122,120 (2,518,240 , 3,726,000)	1,184,872 (1,118,650 , 1,251,093)	15,617,120 (14,509,271 , 16,724,968)
$100,000 under $200,000	287,548 (261,574 , 313,522)	7,180,131 (6,397,476 , 7,962,786)	1,809,903 (1,730,275 , 1,889,531)	22,806,218 (21,514,581 , 24,097,854)
$200,000 under $500,000	113,113 (103,114 , 123,112)	4,619,273 (4,172,802 , 5,065,743)	433,358 (408,268 , 458,449)	5,761,352 (5,341,882 , 6,180,822)
$500,000 under $1,000,000	25,611 (22,720 , 28,503)	1,950,289 (1,686,421 , 2,214,156)	46,989 (42,417 , 51,561)	693,582 (609,408 , 777,756)
$1,000,000 or more	20,510 (19,410 , 21,610)	3,539,020 (3,397,469 , 3,680,570)	14,951 (13,773 , 16,130)	213,270 (193,400 , 233,140)
Nontaxable returns, total	**410,663 (380,311 , 441,014)**	**13,941,770 (12,942,621 , 14,940,919)**	**6,171,199 (6,023,191 , 6,319,206)**	**78,883,528 (76,602,679 , 81,164,377)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Social Security benefits			
	Total [1]		Taxable	
	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)
All returns, total	**31,293,066 (30,999,800 , 31,586,331)**	**791,161,174 (782,964,808 , 799,357,540)**	**23,798,351 (23,544,579 , 24,052,124)**	**412,830,233 (407,703,722 , 417,956,744)**
No adjusted gross income	1,122,130 (1,062,919 , 1,181,340)	23,536,368 (22,162,668 , 24,910,068)	1,810 (-308 , 3,928)	5,051 (3,126 , 6,975)
$1 under $5,000	2,034,531 (1,947,468 , 2,121,593)	39,846,341 (37,932,506 , 41,760,176)	17,871 (9,698 , 26,045)	56,211 (26,684 , 85,738)
$5,000 under $10,000	1,726,114 (1,645,789 , 1,806,439)	35,515,487 (33,671,856 , 37,359,118)	53,922 (39,673 , 68,171)	236,096 (157,487 , 314,705)
$10,000 under $15,000	1,965,208 (1,879,445 , 2,050,971)	40,383,202 (38,444,814 , 42,321,589)	286,325 (253,393 , 319,257)	376,863 (296,165 , 457,561)
$15,000 under $20,000	1,753,163 (1,672,025 , 1,834,301)	36,698,208 (34,806,030 , 38,590,385)	1,001,301 (939,768 , 1,062,834)	1,390,216 (1,273,808 , 1,506,624)
$20,000 under $25,000	1,443,145 (1,369,383 , 1,516,908)	32,270,846 (30,437,373 , 34,104,318)	1,239,135 (1,170,711 , 1,307,560)	3,274,619 (3,047,831 , 3,501,406)
$25,000 under $30,000	1,320,304 (1,249,692 , 1,390,916)	30,607,751 (28,794,182 , 32,421,320)	1,280,188 (1,210,633 , 1,349,743)	5,194,320 (4,872,644 , 5,515,995)
$30,000 under $40,000	2,173,266 (2,083,178 , 2,263,354)	50,301,193 (47,976,732 , 52,625,653)	2,171,147 (2,081,102 , 2,261,193)	14,547,676 (13,884,231 , 15,211,121)
$40,000 under $50,000	1,960,809 (1,875,333 , 2,046,285)	45,283,931 (43,073,884 , 47,493,978)	1,960,565 (1,875,089 , 2,046,040)	20,950,320 (19,985,568 , 21,915,071)
$50,000 under $75,000	4,373,045 (4,250,804 , 4,495,286)	104,788,772 (101,498,427 , 108,079,117)	4,372,880 (4,250,640 , 4,495,121)	71,433,500 (69,306,146 , 73,560,854)
$75,000 under $100,000	3,447,623 (3,338,554 , 3,556,692)	90,885,785 (87,684,863 , 94,086,708)	3,446,381 (3,337,327 , 3,555,434)	73,935,780 (71,384,249 , 76,487,311)
$100,000 under $200,000	5,628,183 (5,500,615 , 5,755,751)	175,599,410 (171,141,501 , 180,057,319)	5,623,506 (5,495,964 , 5,751,049)	148,855,563 (145,079,262 , 152,631,863)
$200,000 under $500,000	1,873,015 (1,825,532 , 1,920,497)	66,714,127 (64,867,942 , 68,560,312)	1,871,269 (1,823,795 , 1,918,744)	56,662,240 (55,093,199 , 58,231,280)
$500,000 under $1,000,000	304,147 (293,379 , 314,915)	11,845,014 (11,382,652 , 12,307,376)	303,816 (293,051 , 314,581)	10,063,315 (9,670,314 , 10,456,317)
$1,000,000 under $1,500,000	70,642 (67,680 , 73,604)	2,836,780 (2,706,569 , 2,966,991)	70,581 (67,620 , 73,542)	2,409,392 (2,298,752 , 2,520,031)
$1,500,000 under $2,000,000	30,245 (29,022 , 31,467)	1,235,190 (1,181,443 , 1,288,936)	30,206 (28,984 , 31,429)	1,049,301 (1,003,620 , 1,094,981)
$2,000,000 under $5,000,000	46,214 (45,317 , 47,111)	1,888,392 (1,848,181 , 1,928,602)	46,179 (45,283 , 47,076)	1,604,460 (1,570,288 , 1,638,632)
$5,000,000 under $10,000,000	12,510 (12,244 , 12,776)	535,125 (522,747 , 547,503)	12,500 (12,234 , 12,766)	454,512 (443,994 , 465,030)
$10,000,000 or more	8,772 (8,772 , 8,772)	389,254 (389,254 , 389,254)	8,767 (8,767 , 8,767)	330,800 (330,800 , 330,800)
Taxable returns, total	**21,585,543 (21,343,589 , 21,827,498)**	**581,999,590 (574,877,780 , 589,121,400)**	**21,193,613 (20,954,367 , 21,432,858)**	**400,328,413 (395,226,100 , 405,430,727)**
No adjusted gross income	1,301 (692 , 1,910)	37,177 (20,945 , 53,408)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	12,690 (5,785 , 19,595)	223,140 (86,515 , 359,764)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	18,098 (9,880 , 26,315)	319,477 (156,849 , 482,105)	** 2,109 (-689 , 4,907)	** 17,967 (-6,027 , 41,962)
$10,000 under $15,000	117,645 (96,401 , 138,889)	2,051,043 (1,645,840 , 2,456,246)	34,751 (23,226 , 46,276)	55,015 (23,094 , 86,935)
$15,000 under $20,000	717,820 (665,507 , 770,134)	13,299,445 (12,269,611 , 14,329,279)	504,059 (460,174 , 547,944)	645,533 (572,267 , 718,798)
$20,000 under $25,000	710,086 (658,117 , 762,056)	12,900,865 (11,885,822 , 13,915,908)	663,919 (613,642 , 714,196)	1,799,728 (1,622,376 , 1,977,079)
$25,000 under $30,000	835,967 (779,578 , 892,356)	17,512,630 (16,210,967 , 18,814,293)	825,867 (769,815 , 881,919)	3,541,250 (3,265,338 , 3,817,162)
$30,000 under $40,000	1,837,992 (1,754,936 , 1,921,048)	43,059,587 (40,901,920 , 45,217,253)	1,835,974 (1,752,963 , 1,918,984)	12,713,096 (12,086,495 , 13,339,698)
$40,000 under $50,000	1,803,557 (1,721,483 , 1,885,632)	42,132,210 (39,994,142 , 44,270,278)	1,803,466 (1,721,392 , 1,885,540)	19,489,857 (18,555,773 , 20,423,941)
$50,000 under $75,000	4,224,236 (4,103,928 , 4,344,544)	101,585,022 (98,336,975 , 104,833,070)	4,224,184 (4,103,876 , 4,344,493)	69,239,564 (67,139,466 , 71,339,662)
$75,000 under $100,000	3,378,929 (3,270,839 , 3,487,019)	89,368,051 (86,186,683 , 92,549,419)	3,377,753 (3,269,679 , 3,485,828)	72,680,628 (70,145,574 , 75,215,681)
$100,000 under $200,000	5,584,022 (5,456,787 , 5,711,257)	174,148,009 (169,703,435 , 178,592,584)	5,580,471 (5,453,259 , 5,707,683)	147,639,162 (143,874,303 , 151,404,020)
$200,000 under $500,000	1,870,846 (1,823,364 , 1,918,329)	66,638,733 (64,792,548 , 68,484,918)	1,869,173 (1,821,699 , 1,916,648)	56,599,334 (55,030,294 , 58,168,374)
$500,000 under $1,000,000	304,042 (293,274 , 314,810)	11,841,824 (11,379,462 , 12,304,185)	303,719 (292,954 , 314,484)	10,060,759 (9,667,757 , 10,453,760)
$1,000,000 or more	168,312 (165,025 , 171,599)	6,882,379 (6,737,320 , 7,027,437)	168,168 (164,882 , 171,453)	5,846,522 (5,723,260 , 5,969,784)
Nontaxable returns, total	**9,707,522 (9,525,727 , 9,889,317)**	**209,161,584 (204,729,836 , 213,593,332)**	**2,604,738 (2,506,714 , 2,702,763)**	**12,501,820 (11,768,519 , 13,235,121)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Foreign-earned income exclusion		Other income	
			Net income	
	Number of returns	Amount	Number of returns	Amount
	(77)	(78)	(79)	(80)
All returns, total	**430,205 (428,852 , 431,558)**	**28,104,316 (27,841,375 , 28,367,258)**	**5,930,776 (5,796,915 , 6,064,636)**	**62,702,551 (60,481,021 , 64,924,080)**
No adjusted gross income	108,700 (104,105 , 113,296)	5,250,749 (4,978,485 , 5,523,013)	62,450 (52,779 , 72,120)	1,022,134 (851,069 , 1,193,198)
$1 under $5,000	96,916 (92,221 , 101,612)	5,218,767 (4,925,637 , 5,511,896)	309,125 (275,484 , 342,766)	383,931 (307,648 , 460,214)
$5,000 under $10,000	26,737 (23,959 , 29,515)	1,595,080 (1,419,037 , 1,771,123)	164,517 (139,804 , 189,229)	555,440 (403,175 , 707,705)
$10,000 under $15,000	19,525 (17,209 , 21,841)	1,320,534 (1,162,493 , 1,478,574)	206,173 (178,396 , 233,950)	633,178 (495,739 , 770,618)
$15,000 under $20,000	13,544 (11,637 , 15,451)	890,276 (765,697 , 1,014,855)	234,984 (205,331 , 264,637)	1,180,356 (924,472 , 1,436,241)
$20,000 under $25,000	12,137 (10,424 , 13,850)	943,405 (815,128 , 1,071,682)	217,451 (188,720 , 246,181)	934,401 (697,970 , 1,170,831)
$25,000 under $30,000	10,820 (9,146 , 12,494)	764,178 (647,544 , 880,812)	187,158 (160,633 , 213,684)	832,290 (604,191 , 1,060,388)
$30,000 under $40,000	17,969 (15,899 , 20,039)	1,273,482 (1,131,902 , 1,415,062)	373,573 (336,128 , 411,017)	1,592,197 (1,277,651 , 1,906,744)
$40,000 under $50,000	13,206 (11,516 , 14,895)	1,020,257 (894,364 , 1,146,151)	314,273 (279,872 , 348,674)	1,375,031 (1,037,374 , 1,712,688)
$50,000 under $75,000	24,607 (22,473 , 26,740)	1,971,627 (1,808,767 , 2,134,487)	718,264 (666,593 , 769,936)	2,960,689 (2,431,092 , 3,490,286)
$75,000 under $100,000	14,930 (13,431 , 16,429)	1,240,789 (1,121,078 , 1,360,501)	637,360 (588,864 , 685,856)	3,015,664 (2,459,248 , 3,572,080)
$100,000 under $200,000	33,813 (32,258 , 35,369)	2,958,505 (2,840,372 , 3,076,637)	1,342,882 (1,275,073 , 1,410,691)	8,312,971 (7,098,127 , 9,527,814)
$200,000 under $500,000	24,492 (23,774 , 25,210)	2,322,823 (2,244,592 , 2,401,053)	765,758 (733,582 , 797,935)	9,265,262 (8,092,424 , 10,438,101)
$500,000 under $1,000,000	7,589 (7,208 , 7,971)	797,076 (754,740 , 839,412)	213,436 (204,302 , 222,570)	5,619,172 (4,814,239 , 6,424,106)
$1,000,000 under $1,500,000	2,186 (2,097 , 2,275)	223,180 (212,890 , 233,469)	63,023 (60,198 , 65,847)	2,636,391 (2,195,581 , 3,077,201)
$1,500,000 under $2,000,000	960 (900 , 1,021)	98,725 (91,899 , 105,550)	30,899 (29,613 , 32,185)	1,764,420 (1,529,680 , 1,999,159)
$2,000,000 under $5,000,000	1,495 (1,440 , 1,551)	155,691 (149,271 , 162,110)	53,905 (52,956 , 54,854)	4,710,778 (4,381,043 , 5,040,514)
$5,000,000 under $10,000,000	356 (353 , 359)	35,572 (35,208 , 35,937)	18,469 (18,152 , 18,787)	2,638,639 (2,434,979 , 2,842,300)
$10,000,000 or more	221 (221 , 221)	23,601 (23,601 , 23,601)	17,076 (17,076 , 17,076)	13,269,607 (13,269,607 , 13,269,607)
Taxable returns, total	**135,423 (131,867 , 138,980)**	**11,028,185 (10,783,550 , 11,272,820)**	**4,578,314 (4,463,053 , 4,693,576)**	**56,862,540 (54,708,662 , 59,016,419)**
No adjusted gross income	264 (-10 , 538)	12,195 (186 , 24,203)	821 (162 , 1,480)	80,574 (55,417 , 105,731)
$1 under $5,000	* 335 (28 , 641)	* 24,306 (1,981 , 46,631)	29,937 (19,333 , 40,541)	59,701 (30,392 , 89,010)
$5,000 under $10,000	* 461 (83 , 839)	* 32,396 (4,840 , 59,951)	31,183 (20,214 , 42,153)	66,779 (35,363 , 98,196)
$10,000 under $15,000	2,974 (2,053 , 3,896)	194,214 (133,500 , 254,928)	27,315 (17,086 , 37,545)	90,754 (43,630 , 137,879)
$15,000 under $20,000	5,045 (3,845 , 6,245)	307,369 (230,651 , 384,087)	96,243 (77,110 , 115,377)	541,275 (369,502 , 713,049)
$20,000 under $25,000	4,871 (3,715 , 6,027)	328,483 (249,080 , 407,886)	97,624 (78,315 , 116,933)	402,765 (263,330 , 542,201)
$25,000 under $30,000	6,118 (4,815 , 7,421)	412,412 (322,285 , 502,539)	102,587 (82,888 , 122,286)	538,089 (343,635 , 732,543)
$30,000 under $40,000	11,978 (10,241 , 13,714)	814,402 (697,858 , 930,945)	249,854 (219,080 , 280,629)	1,005,295 (759,285 , 1,251,304)
$40,000 under $50,000	9,061 (7,605 , 10,518)	642,851 (540,728 , 744,974)	242,998 (212,693 , 273,302)	968,334 (693,243 , 1,243,426)
$50,000 under $75,000	16,990 (15,150 , 18,830)	1,314,517 (1,176,643 , 1,452,391)	628,059 (579,593 , 676,525)	2,550,593 (2,043,612 , 3,057,574)
$75,000 under $100,000	12,556 (11,125 , 13,987)	1,004,044 (889,990 , 1,118,099)	592,132 (545,268 , 638,995)	2,743,450 (2,206,746 , 3,280,154)
$100,000 under $200,000	29,474 (27,951 , 30,997)	2,505,623 (2,390,941 , 2,620,305)	1,320,761 (1,253,390 , 1,388,131)	8,105,019 (6,897,348 , 9,312,691)
$200,000 under $500,000	22,968 (22,251 , 23,685)	2,155,584 (2,077,504 , 2,233,665)	762,357 (730,200 , 794,513)	9,145,412 (7,973,089 , 10,317,735)
$500,000 under $1,000,000	7,238 (6,857 , 7,618)	756,648 (714,343 , 798,953)	213,216 (204,081 , 222,350)	5,591,064 (4,786,131 , 6,395,997)
$1,000,000 or more	5,092 (4,999 , 5,185)	523,142 (511,830 , 534,453)	183,228 (180,025 , 186,430)	24,973,434 (24,342,393 , 25,604,475)
Nontaxable returns, total	**294,782 (291,048 , 298,516)**	**17,076,131 (16,733,817 , 17,418,446)**	**1,352,461 (1,283,287 , 1,421,635)**	**5,840,010 (5,292,768 , 6,387,253)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Other income—continued		Net operating loss	
	Net loss			
	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)
All returns, total	**453,932 (417,299 , 490,565)**	**12,163,207 (11,086,277 , 13,240,138)**	**1,155,701 (1,102,642 , 1,208,760)**	**185,261,326 (182,286,172 , 188,236,481)**
No adjusted gross income	31,538 (23,008 , 40,068)	2,034,616 (1,572,746 , 2,496,485)	424,830 (399,221 , 450,440)	146,765,995 (144,110,774 , 149,421,217)
$1 under $5,000	38,412 (27,026 , 49,798)	954,017 (530,820 , 1,377,215)	76,767 (60,229 , 93,305)	634,259 (431,444 , 837,073)
$5,000 under $10,000	18,785 (10,836 , 26,735)	393,308 (178,006 , 608,611)	69,029 (53,436 , 84,622)	701,538 (419,728 , 983,348)
$10,000 under $15,000	22,196 (13,486 , 30,907)	364,862 (168,493 , 561,232)	77,156 (60,627 , 93,685)	646,344 (357,404 , 935,283)
$15,000 under $20,000	17,767 (10,040 , 25,494)	350,633 (83,762 , 617,503)	53,440 (39,647 , 67,234)	563,028 (351,747 , 774,309)
$20,000 under $25,000	14,636 (7,509 , 21,764)	180,966 (56,665 , 305,267)	30,227 (20,145 , 40,308)	387,102 (235,987 , 538,217)
$25,000 under $30,000	29,497 (19,040 , 39,954)	500,877 (250,188 , 751,566)	50,621 (37,253 , 63,989)	798,193 (522,129 , 1,074,256)
$30,000 under $40,000	31,448 (20,921 , 41,976)	464,262 (253,611 , 674,912)	77,334 (61,051 , 93,617)	1,207,280 (902,033 , 1,512,528)
$40,000 under $50,000	31,565 (21,089 , 42,041)	498,751 (263,242 , 734,261)	39,346 (28,181 , 50,512)	900,346 (604,243 , 1,196,449)
$50,000 under $75,000	63,069 (48,194 , 77,944)	798,678 (534,618 , 1,062,738)	67,888 (53,052 , 82,723)	1,647,100 (1,203,213 , 2,090,987)
$75,000 under $100,000	33,319 (22,801 , 43,837)	503,149 (281,280 , 725,018)	37,495 (26,856 , 48,134)	1,200,929 (814,429 , 1,587,430)
$100,000 under $200,000	67,135 (52,901 , 81,370)	1,082,278 (781,321 , 1,383,236)	76,435 (63,277 , 89,592)	4,319,460 (3,662,205 , 4,976,714)
$200,000 under $500,000	31,525 (26,503 , 36,547)	1,033,325 (641,199 , 1,425,452)	45,665 (39,884 , 51,446)	5,433,347 (4,811,203 , 6,055,492)
$500,000 under $1,000,000	12,092 (10,289 , 13,894)	479,856 (328,719 , 630,993)	15,323 (13,170 , 17,476)	3,469,994 (3,135,729 , 3,804,258)
$1,000,000 under $1,500,000	3,817 (3,196 , 4,439)	280,048 (192,082 , 368,014)	4,810 (4,160 , 5,460)	2,086,693 (1,900,958 , 2,272,428)
$1,500,000 under $2,000,000	1,710 (1,448 , 1,972)	189,261 (98,645 , 279,876)	2,410 (2,156 , 2,663)	1,145,662 (1,032,974 , 1,258,350)
$2,000,000 under $5,000,000	3,326 (3,099 , 3,552)	768,702 (591,619 , 945,785)	4,248 (4,013 , 4,484)	3,435,280 (3,291,497 , 3,579,063)
$5,000,000 under $10,000,000	1,073 (999 , 1,147)	336,018 (306,848 , 365,188)	1,420 (1,346 , 1,494)	2,192,573 (2,149,213 , 2,235,933)
$10,000,000 or more	1,022 (1,022 , 1,022)	949,600 (949,600 , 949,600)	1,255 (1,255 , 1,255)	7,726,203 (7,726,203 , 7,726,203)
Taxable returns, total	**276,074 (248,193 , 303,956)**	**7,591,814 (6,824,185 , 8,359,442)**	**346,922 (316,970 , 376,875)**	**49,476,662 (48,275,674 , 50,677,649)**
No adjusted gross income	117 (-57 , 291)	275,021 (265,904 , 284,138)	2,278 (1,685 , 2,871)	17,996,224 (17,559,125 , 18,433,322)
$1 under $5,000	** 463 (-162 , 1,089)	** 133,443 (-71,405 , 338,292)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 2,019 (-773 , 4,811)	* 8,364 (-1,949 , 18,677)
$10,000 under $15,000	4,376 (419 , 8,333)	47,416 (533 , 94,299)	7,355 (2,105 , 12,606)	16,039 (-1,474 , 33,552)
$15,000 under $20,000	8,560 (3,009 , 14,112)	206,339 (-15,087 , 427,765)	15,145 (7,719 , 22,571)	65,766 (26,416 , 105,117)
$20,000 under $25,000	3,515 (82 , 6,948)	24,245 (-354 , 48,843)	12,204 (5,811 , 18,597)	137,457 (49,532 , 225,383)
$25,000 under $30,000	11,758 (5,196 , 18,320)	215,032 (50,621 , 379,444)	21,119 (12,261 , 29,977)	384,020 (191,574 , 576,466)
$30,000 under $40,000	21,831 (12,978 , 30,683)	229,745 (102,215 , 357,275)	35,579 (24,417 , 46,741)	492,555 (281,095 , 704,014)
$40,000 under $50,000	23,190 (14,132 , 32,248)	319,807 (141,797 , 497,816)	28,323 (18,479 , 38,166)	477,984 (241,220 , 714,747)
$50,000 under $75,000	52,923 (39,268 , 66,577)	690,489 (438,019 , 942,960)	50,453 (37,305 , 63,601)	895,713 (545,858 , 1,245,569)
$75,000 under $100,000	30,411 (20,281 , 40,540)	442,633 (225,326 , 659,940)	28,749 (19,214 , 38,285)	655,099 (400,175 , 910,023)
$100,000 under $200,000	65,071 (50,985 , 79,156)	1,050,401 (750,162 , 1,350,641)	69,647 (56,772 , 82,522)	3,393,529 (2,797,259 , 3,989,800)
$200,000 under $500,000	30,954 (25,936 , 35,971)	963,290 (577,649 , 1,348,932)	44,696 (38,921 , 50,471)	5,171,122 (4,551,117 , 5,791,128)
$500,000 under $1,000,000	12,001 (10,198 , 13,803)	476,720 (325,584 , 627,856)	15,266 (13,113 , 17,419)	3,449,873 (3,115,608 , 3,784,138)
$1,000,000 or more	10,905 (10,191 , 11,619)	2,517,231 (2,297,817 , 2,736,646)	14,090 (13,351 , 14,829)	16,332,915 (16,069,459 , 16,596,371)
Nontaxable returns, total	**177,858 (154,063 , 201,653)**	**4,571,394 (3,815,728 , 5,327,059)**	**808,779 (764,833 , 852,725)**	**135,784,665 (133,043,803 , 138,525,527)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Gambling earnings		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)
All returns, total	**2,249,499 (2,162,169 , 2,336,830)**	**46,630,967 (44,392,492 , 48,869,442)**	**798,188 (746,372 , 850,004)**	**6,955,173 (6,321,006 , 7,589,340)**
No adjusted gross income	18,460 (12,615 , 24,305)	149,339 (108,246 , 190,432)	14,002 (8,696 , 19,307)	907,186 (712,893 , 1,101,478)
$1 under $5,000	54,800 (40,306 , 69,295)	106,858 (71,764 , 141,952)	22,373 (13,288 , 31,458)	170,816 (-52,763 , 394,396)
$5,000 under $10,000	47,376 (33,991 , 60,762)	186,501 (118,612 , 254,390)	20,434 (11,636 , 29,233)	77,667 (34,044 , 121,290)
$10,000 under $15,000	68,791 (52,564 , 85,017)	302,484 (205,739 , 399,229)	33,588 (22,303 , 44,872)	212,227 (74,258 , 350,196)
$15,000 under $20,000	69,307 (53,054 , 85,561)	335,602 (225,982 , 445,222)	36,445 (24,636 , 48,254)	195,515 (85,889 , 305,141)
$20,000 under $25,000	87,807 (69,517 , 106,096)	414,240 (293,074 , 535,407)	24,164 (14,664 , 33,664)	69,855 (31,398 , 108,312)
$25,000 under $30,000	99,240 (79,809 , 118,670)	514,515 (362,196 , 666,834)	33,704 (22,371 , 45,037)	135,005 (76,881 , 193,129)
$30,000 under $40,000	182,228 (155,896 , 208,560)	1,236,975 (936,532 , 1,537,418)	66,165 (50,274 , 82,057)	268,861 (158,959 , 378,763)
$40,000 under $50,000	164,559 (139,562 , 189,557)	990,478 (731,857 , 1,249,099)	62,007 (46,623 , 77,390)	219,609 (140,892 , 298,327)
$50,000 under $75,000	358,488 (321,778 , 395,199)	2,687,246 (2,207,385 , 3,167,108)	131,093 (108,793 , 153,394)	620,295 (460,268 , 780,322)
$75,000 under $100,000	297,493 (264,053 , 330,933)	2,764,693 (2,191,346 , 3,338,040)	105,392 (85,451 , 125,333)	494,246 (343,565 , 644,927)
$100,000 under $200,000	533,680 (489,857 , 577,504)	7,631,646 (6,446,414 , 8,816,878)	155,404 (131,564 , 179,243)	1,016,532 (792,793 , 1,240,271)
$200,000 under $500,000	208,227 (190,451 , 226,003)	7,368,374 (6,269,619 , 8,467,128)	42,647 (34,727 , 50,568)	604,382 (218,600 , 990,163)
$500,000 under $1,000,000	37,471 (33,482 , 41,460)	5,357,266 (4,388,299 , 6,326,234)	12,972 (10,865 , 15,080)	191,363 (123,414 , 259,312)
$1,000,000 under $1,500,000	9,086 (7,970 , 10,202)	2,676,662 (2,092,844 , 3,260,481)	7,240 (6,292 , 8,188)	159,754 (102,631 , 216,876)
$1,500,000 under $2,000,000	3,842 (3,406 , 4,279)	1,447,489 (1,129,101 , 1,765,877)	4,693 (4,242 , 5,144)	84,092 (65,373 , 102,810)
$2,000,000 under $5,000,000	6,147 (5,800 , 6,494)	4,397,143 (3,975,463 , 4,818,822)	12,526 (12,079 , 12,973)	338,119 (283,135 , 393,103)
$5,000,000 under $10,000,000	1,455 (1,360 , 1,550)	2,166,693 (1,899,188 , 2,434,197)	6,161 (5,979 , 6,344)	224,028 (211,308 , 236,749)
$10,000,000 or more	1,041 (1,041 , 1,041)	5,896,762 (5,896,762 , 5,896,762)	7,177 (7,177 , 7,177)	965,621 (965,621 , 965,621)
Taxable returns, total	**1,778,979 (1,702,033 , 1,855,925)**	**42,432,731 (40,275,883 , 44,589,579)**	**590,607 (546,627 , 634,586)**	**5,392,515 (4,858,964 , 5,926,066)**
No adjusted gross income	45 (23 , 68)	11,657 (9,345 , 13,968)	** 2,199 (-571 , 4,969)	** 279,715 (189,933 , 369,498)
$1 under $5,000	** 3,024 (-396 , 6,443)	** 6,555 (-2,485 , 15,595)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 7,038 (1,827 , 12,250)	* 30,630 (-1,900 , 63,159)	* 4,031 (83 , 7,980)	* 17,418 (-8,897 , 43,733)
$15,000 under $20,000	21,138 (12,105 , 30,171)	96,426 (44,036 , 148,817)	10,095 (3,871 , 16,318)	43,047 (10,314 , 75,781)
$20,000 under $25,000	43,919 (30,960 , 56,879)	232,164 (138,216 , 326,111)	13,360 (6,243 , 20,477)	46,785 (10,372 , 83,199)
$25,000 under $30,000	51,057 (37,107 , 65,006)	271,968 (156,708 , 387,229)	17,259 (9,119 , 25,398)	49,876 (21,719 , 78,033)
$30,000 under $40,000	120,658 (99,163 , 142,152)	806,998 (573,683 , 1,040,313)	38,236 (26,099 , 50,372)	182,111 (80,757 , 283,465)
$40,000 under $50,000	135,550 (112,789 , 158,310)	701,289 (509,525 , 893,053)	44,639 (31,571 , 57,707)	171,284 (96,743 , 245,826)
$50,000 under $75,000	323,488 (288,579 , 358,398)	2,181,379 (1,786,789 , 2,575,969)	114,483 (93,630 , 135,335)	573,450 (416,278 , 730,622)
$75,000 under $100,000	283,324 (250,658 , 315,991)	2,460,363 (1,937,894 , 2,982,832)	100,047 (80,599 , 119,495)	475,094 (325,512 , 624,676)
$100,000 under $200,000	524,981 (481,510 , 568,452)	7,330,838 (6,191,485 , 8,470,191)	153,018 (129,342 , 176,694)	996,426 (773,390 , 1,219,461)
$200,000 under $500,000	206,128 (188,462 , 223,794)	7,003,076 (5,911,754 , 8,094,398)	42,508 (34,588 , 50,429)	598,398 (212,617 , 984,179)
$500,000 under $1,000,000	37,198 (33,209 , 41,187)	5,171,351 (4,202,438 , 6,140,265)	12,957 (10,850 , 15,065)	190,488 (122,539 , 258,437)
$1,000,000 or more	21,431 (20,183 , 22,680)	16,128,037 (15,297,927 , 16,958,147)	37,774 (36,625 , 38,924)	1,768,422 (1,685,984 , 1,850,859)
Nontaxable returns, total	**470,520 (428,926 , 512,115)**	**4,198,236 (3,597,293 , 4,799,179)**	**207,581 (180,111 , 235,052)**	**1,562,658 (1,219,753 , 1,905,564)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable health savings account distributions		Statutory adjustments	
			Total [3]	
	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)
All returns, total	**533,041 (490,577 , 575,504)**	**677,875 (593,773 , 761,978)**	**32,835,517 (32,598,640 , 33,072,393)**	**141,160,696 (139,094,420 , 143,226,972)**
No adjusted gross income	460 (-5 , 924)	937 (-35 , 1,909)	311,422 (287,602 , 335,242)	1,961,951 (1,664,664 , 2,259,238)
$1 under $5,000	* 1,328 (-680 , 3,336)	* 659 (-240 , 1,558)	1,252,117 (1,186,342 , 1,317,891)	667,423 (539,033 , 795,813)
$5,000 under $10,000	* 3,024 (-396 , 6,443)	* 1,925 (-832 , 4,682)	1,646,469 (1,571,597 , 1,721,342)	1,467,741 (1,272,092 , 1,663,389)
$10,000 under $15,000	* 5,006 (620 , 9,391)	* 5,489 (-914 , 11,893)	2,201,225 (2,115,839 , 2,286,612)	2,242,232 (2,062,190 , 2,422,273)
$15,000 under $20,000	* 5,007 (621 , 9,392)	* 3,888 (-394 , 8,170)	1,808,059 (1,729,021 , 1,887,098)	2,249,992 (2,060,379 , 2,439,605)
$20,000 under $25,000	13,079 (5,973 , 20,185)	8,323 (1,855 , 14,792)	1,547,617 (1,473,403 , 1,621,831)	2,459,721 (2,167,198 , 2,752,245)
$25,000 under $30,000	15,420 (7,754 , 23,087)	9,892 (180 , 19,604)	1,443,498 (1,371,267 , 1,515,729)	2,480,911 (2,251,484 , 2,710,337)
$30,000 under $40,000	45,250 (32,042 , 58,457)	37,946 (22,211 , 53,680)	2,470,912 (2,376,910 , 2,564,913)	5,110,266 (4,729,097 , 5,491,435)
$40,000 under $50,000	34,242 (22,743 , 45,741)	36,614 (16,687 , 56,541)	2,291,127 (2,199,906 , 2,382,348)	5,285,156 (4,813,658 , 5,756,653)
$50,000 under $75,000	103,093 (83,214 , 122,972)	106,306 (77,667 , 134,945)	4,599,397 (4,476,461 , 4,722,334)	11,633,508 (10,947,013 , 12,320,003)
$75,000 under $100,000	78,249 (60,922 , 95,575)	96,260 (62,087 , 130,433)	3,128,435 (3,025,369 , 3,231,501)	9,960,926 (9,274,126 , 10,647,726)
$100,000 under $200,000	138,227 (115,432 , 161,023)	227,731 (167,525 , 287,936)	6,443,401 (6,313,942 , 6,572,859)	29,702,856 (28,551,394 , 30,854,318)
$200,000 under $500,000	** 90,657 (79,646 , 101,668)	** 141,905 (117,053 , 166,756)	2,641,093 (2,588,995 , 2,693,190)	31,904,863 (30,835,194 , 32,974,532)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	631,821 (617,257 , 646,385)	16,039,626 (15,401,364 , 16,677,889)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	171,686 (167,303 , 176,069)	6,041,156 (5,753,450 , 6,328,862)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	73,173 (71,313 , 75,033)	2,929,135 (2,814,142 , 3,044,128)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	115,794 (114,473 , 117,114)	5,198,572 (5,071,732 , 5,325,412)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	33,256 (32,842 , 33,670)	1,688,929 (1,646,793 , 1,731,064)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	25,016 (25,016 , 25,016)	2,135,732 (2,135,732 , 2,135,732)
Taxable returns, total	**463,498 (424,260 , 502,735)**	**606,561 (526,404 , 686,718)**	**21,398,920 (21,177,686 , 21,620,154)**	**121,717,396 (119,781,432 , 123,653,360)**
No adjusted gross income	** 2,023 (-770 , 4,815)	** 634 (-381 , 1,647)	1,609 (787 , 2,431)	32,028 (17,006 , 47,049)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	8,367 (2,788 , 13,945)	1,940 (-223 , 4,104)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	17,476 (9,390 , 25,561)	3,542 (1,556 , 5,527)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	110,004 (89,681 , 130,326)	122,794 (69,256 , 176,332)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	323,021 (288,337 , 357,705)	385,898 (297,874 , 473,921)
$20,000 under $25,000	* 4,015 (82 , 7,947)	* 1,814 (-564 , 4,192)	572,173 (526,088 , 618,258)	814,741 (695,868 , 933,614)
$25,000 under $30,000	10,062 (3,829 , 16,295)	3,658 (808 , 6,507)	660,254 (610,656 , 709,853)	1,112,966 (962,168 , 1,263,765)
$30,000 under $40,000	31,168 (20,206 , 42,130)	28,569 (13,983 , 43,155)	1,432,317 (1,359,513 , 1,505,121)	2,868,873 (2,588,534 , 3,149,212)
$40,000 under $50,000	28,178 (17,750 , 38,607)	30,449 (11,683 , 49,214)	1,648,865 (1,570,677 , 1,727,052)	3,554,653 (3,229,173 , 3,880,133)
$50,000 under $75,000	94,027 (75,047 , 113,008)	95,997 (68,407 , 123,587)	3,797,759 (3,683,974 , 3,911,544)	9,227,635 (8,601,515 , 9,853,756)
$75,000 under $100,000	69,193 (52,902 , 85,483)	81,360 (51,568 , 111,152)	2,833,254 (2,734,528 , 2,931,980)	8,867,000 (8,211,726 , 9,522,274)
$100,000 under $200,000	134,203 (111,748 , 156,659)	222,304 (162,437 , 282,172)	6,307,011 (6,178,433 , 6,435,589)	28,853,116 (27,713,681 , 29,992,551)
$200,000 under $500,000	** 90,629 (79,618 , 101,640)	** 141,777 (116,925 , 166,628)	2,636,398 (2,584,343 , 2,688,453)	31,846,795 (30,777,610 , 32,915,981)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	631,627 (617,063 , 646,191)	16,036,515 (15,398,252 , 16,674,777)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	418,787 (414,027 , 423,547)	17,988,900 (17,655,872 , 18,321,928)
Nontaxable returns, total	**69,543 (53,276 , 85,810)**	**71,315 (45,824 , 96,806)**	**11,436,597 (11,279,347 , 11,593,846)**	**19,443,300 (18,650,622 , 20,235,979)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.	
	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)
All returns, total	**3,115,144 (3,011,657 , 3,218,630)**	**826,402 (797,588 , 855,215)**	**273,260 (241,546 , 304,974)**	**2,082,951 (1,649,921 , 2,515,982)**
No adjusted gross income	7,565 (4,074 , 11,055)	1,965 (1,053 , 2,877)	* 2,999 (-382 , 6,381)	* 92,689 (-37,309 , 222,687)
$1 under $5,000	4,683 (728 , 8,637)	1,129 (142 , 2,115)	* 4,015 (82 , 7,947)	* 53,559 (-9,198 , 116,315)
$5,000 under $10,000	17,624 (9,484 , 25,764)	4,317 (2,222 , 6,411)	* 3,017 (-395 , 6,429)	* 15,025 (-3,912 , 33,962)
$10,000 under $15,000	26,925 (16,837 , 37,013)	6,328 (3,929 , 8,728)	* 4,330 (350 , 8,311)	* 20,352 (-13,531 , 54,235)
$15,000 under $20,000	48,017 (34,539 , 61,496)	11,192 (7,981 , 14,403)	13,072 (5,970 , 20,174)	127,237 (41,459 , 213,015)
$20,000 under $25,000	60,029 (44,860 , 75,197)	13,922 (10,318 , 17,526)	13,257 (6,158 , 20,357)	157,841 (44,042 , 271,640)
$25,000 under $30,000	66,828 (50,821 , 82,836)	16,300 (12,268 , 20,332)	14,825 (7,408 , 22,242)	109,426 (38,804 , 180,048)
$30,000 under $40,000	162,555 (137,618 , 187,492)	39,375 (33,194 , 45,557)	26,311 (16,242 , 36,379)	199,604 (104,055 , 295,153)
$40,000 under $50,000	245,778 (215,064 , 276,493)	61,227 (53,333 , 69,122)	30,204 (19,404 , 41,004)	182,706 (98,402 , 267,010)
$50,000 under $75,000	558,701 (512,687 , 604,716)	138,792 (127,153 , 150,430)	53,428 (39,121 , 67,735)	457,560 (166,319 , 748,802)
$75,000 under $100,000	450,447 (409,239 , 491,655)	120,290 (108,803 , 131,776)	35,117 (23,508 , 46,725)	227,673 (102,006 , 353,341)
$100,000 under $200,000	1,097,217 (1,034,140 , 1,160,294)	315,083 (295,811 , 334,355)	56,139 (41,620 , 70,657)	346,573 (201,499 , 491,648)
$200,000 under $500,000	** 368,776 (343,821 , 393,728)	** 96,483 (89,474 , 103,490)	** 16,546 (11,208 , 21,884)	** 92,706 (47,246 , 138,167)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**2,723,849 (2,627,476 , 2,820,222)**	**726,411 (699,396 , 753,425)**	**214,886 (186,876 , 242,896)**	**1,499,156 (1,127,534 , 1,870,777)**
No adjusted gross income	* 11 (-2 , 23)	* 2 (-1 , 6)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	11,224 (4,701 , 17,748)	2,494 (975 , 4,013)	** 7,022 (1,823 , 12,221)	** 60,003 (828 , 119,177)
$20,000 under $25,000	30,172 (19,382 , 40,962)	7,070 (4,502 , 9,639)	* 4,031 (83 , 7,980)	* 48,314 (-4,911 , 101,538)
$25,000 under $30,000	34,296 (22,798 , 45,793)	7,923 (5,199 , 10,648)	9,338 (3,415 , 15,261)	67,246 (9,060 , 125,432)
$30,000 under $40,000	102,767 (82,874 , 122,660)	24,574 (19,718 , 29,430)	19,155 (10,547 , 27,762)	171,842 (79,540 , 264,145)
$40,000 under $50,000	193,655 (166,362 , 220,948)	47,264 (40,448 , 54,080)	25,173 (15,310 , 35,035)	132,365 (64,111 , 200,619)
$50,000 under $75,000	492,990 (449,722 , 536,258)	121,342 (110,530 , 132,154)	43,376 (30,492 , 56,261)	353,137 (76,822 , 629,451)
$75,000 under $100,000	411,028 (371,662 , 450,394)	110,259 (99,226 , 121,291)	34,117 (22,674 , 45,559)	227,129 (101,465 , 352,792)
$100,000 under $200,000	1,078,997 (1,016,426 , 1,141,568)	309,018 (289,961 , 328,075)	56,135 (41,617 , 70,654)	346,493 (201,419 , 491,567)
$200,000 under $500,000	** 368,710 (343,756 , 393,663)	** 96,463 (89,455 , 103,471)	** 16,538 (11,201 , 21,877)	** 92,628 (47,167 , 138,088)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**391,295 (353,063 , 429,526)**	**99,991 (89,830 , 110,153)**	**58,374 (43,483 , 73,264)**	**583,796 (361,426 , 806,165)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Health savings account deduction		Moving expenses adjustment	
	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)
All returns, total	**1,933,557 (1,859,325 , 2,007,789)**	**5,888,886 (5,639,294 , 6,138,479)**	**94,125 (75,332 , 112,917)**	**268,955 (176,668 , 361,243)**
No adjusted gross income	10,732 (6,610 , 14,854)	44,460 (29,298 , 59,622)	** 2,545 (-423 , 5,513)	** 34,284 (-24,631 , 93,198)
$1 under $5,000	* 2,927 (-142 , 5,997)	* 11,766 (-1,136 , 24,668)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	9,279 (3,351 , 15,208)	19,849 (2,684 , 37,013)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	16,934 (8,998 , 24,870)	41,627 (17,365 , 65,889)	* 2,213 (-588 , 5,013)	* 1,254 (-531 , 3,039)
$15,000 under $20,000	12,709 (5,992 , 19,426)	19,874 (6,878 , 32,870)	* 4,031 (83 , 7,980)	* 14,607 (-3,245 , 32,459)
$20,000 under $25,000	28,560 (18,279 , 38,840)	59,896 (27,343 , 92,448)	* 5,039 (625 , 9,454)	* 11,183 (-1,731 , 24,097)
$25,000 under $30,000	45,165 (32,078 , 58,251)	87,088 (50,191 , 123,985)	* 8,049 (2,476 , 13,622)	* 11,558 (-13 , 23,129)
$30,000 under $40,000	96,427 (77,332 , 115,522)	176,112 (125,088 , 227,136)	14,103 (6,720 , 21,487)	27,616 (7,984 , 47,247)
$40,000 under $50,000	132,456 (109,951 , 154,961)	234,607 (176,551 , 292,663)	* 4,015 (82 , 7,947)	* 6,836 (-3,321 , 16,994)
$50,000 under $75,000	277,530 (245,236 , 309,824)	559,160 (465,973 , 652,348)	19,741 (11,088 , 28,394)	45,430 (16,216 , 74,644)
$75,000 under $100,000	226,699 (197,737 , 255,661)	527,276 (439,591 , 614,962)	13,005 (5,940 , 20,070)	51,664 (11,937 , 91,391)
$100,000 under $200,000	537,015 (493,871 , 580,158)	1,632,320 (1,471,664 , 1,792,976)	19,385 (10,794 , 27,975)	57,151 (18,972 , 95,330)
$200,000 under $500,000	365,632 (344,587 , 386,676)	1,526,564 (1,431,275 , 1,621,854)	1,797 (437 , 3,158)	6,942 (115 , 13,769)
$500,000 under $1,000,000	104,537 (98,092 , 110,982)	553,205 (516,007 , 590,403)	** 185 (-99 , 464)	** 234 (-174 , 624)
$1,000,000 under $1,500,000	29,521 (27,528 , 31,513)	169,593 (157,150 , 182,036)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	12,925 (12,124 , 13,725)	77,104 (72,145 , 82,064)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	17,993 (17,402 , 18,584)	109,212 (105,360 , 113,063)	** 16 (-2 , 31)	** 196 (-130 , 502)
$5,000,000 under $10,000,000	4,132 (3,971 , 4,292)	25,012 (23,963 , 26,060)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	2,386 (2,386 , 2,386)	14,162 (14,162 , 14,162)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**1,731,722 (1,662,343 , 1,801,100)**	**5,317,987 (5,086,968 , 5,549,005)**	**62,677 (47,362 , 77,992)**	**151,252 (95,587 , 206,916)**
No adjusted gross income	67 (6 , 128)	394 (7 , 781)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	* 4,031 (83 , 7,980)	* 4,829 (-2,421 , 12,078)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	13,640 (6,522 , 20,759)	9,126 (2,789 , 15,462)	** 4,032 (83 , 7,980)	** 8,401 (-2,583 , 19,386)
$25,000 under $30,000	26,206 (16,170 , 36,242)	47,640 (21,227 , 74,052)	* 6,050 (1,214 , 10,886)	* 6,334 (-1,968 , 14,636)
$30,000 under $40,000	68,219 (52,076 , 84,362)	108,017 (67,681 , 148,352)	** 9,071 (3,148 , 14,994)	** 10,757 (371 , 21,143)
$40,000 under $50,000	103,715 (83,779 , 123,652)	166,316 (120,719 , 211,912)	** 0 (0 , 0)	** 0 (0 , 0)
$50,000 under $75,000	248,936 (218,257 , 279,615)	464,077 (380,598 , 547,556)	13,148 (6,052 , 20,244)	31,065 (4,628 , 57,501)
$75,000 under $100,000	205,731 (178,042 , 233,420)	464,976 (382,950 , 547,002)	11,001 (4,504 , 17,498)	33,127 (8,234 , 58,020)
$100,000 under $200,000	524,571 (481,884 , 567,257)	1,580,445 (1,422,867 , 1,738,022)	17,376 (9,248 , 25,505)	54,195 (16,299 , 92,091)
$200,000 under $500,000	365,123 (344,086 , 386,160)	1,523,951 (1,428,696 , 1,619,206)	1,797 (437 , 3,158)	6,942 (115 , 13,769)
$500,000 under $1,000,000	104,530 (98,085 , 110,975)	553,169 (515,971 , 590,366)	* 182 (-99 , 464)	* 225 (-174 , 624)
$1,000,000 or more	66,951 (64,731 , 69,172)	395,050 (381,142 , 408,957)	* 19 (2 , 37)	* 206 (-111 , 522)
Nontaxable returns, total	**201,835 (175,224 , 228,447)**	**570,899 (475,879 , 665,920)**	**31,448 (20,554 , 42,341)**	**117,703 (44,089 , 191,318)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Deductible part of self-employment tax		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)
All returns, total	**21,622,374 (21,457,592 , 21,787,156)**	**38,595,947 (38,090,944 , 39,100,949)**	**998,658 (960,426 , 1,036,890)**	**28,919,016 (28,013,409 , 29,824,623)**
No adjusted gross income	187,229 (169,876 , 204,583)	297,766 (265,380 , 330,152)	4,248 (1,843 , 6,652)	160,804 (32,027 , 289,580)
$1 under $5,000	1,176,024 (1,112,384 , 1,239,665)	261,021 (241,267 , 280,775)	* 3 (3 , 3)	* 69 (69 , 69)
$5,000 under $10,000	1,536,614 (1,464,507 , 1,608,721)	770,726 (730,043 , 811,409)	* 2,050 (-697 , 4,797)	* 4,681 (-248 , 9,610)
$10,000 under $15,000	2,021,411 (1,939,956 , 2,102,865)	1,454,503 (1,387,966 , 1,521,041)	6,607 (1,773 , 11,441)	52,193 (5,818 , 98,568)
$15,000 under $20,000	1,561,123 (1,488,052 , 1,634,194)	1,340,914 (1,265,882 , 1,415,946)	4,355 (394 , 8,315)	35,144 (-2,729 , 73,016)
$20,000 under $25,000	1,245,945 (1,179,813 , 1,312,076)	1,194,490 (1,115,352 , 1,273,628)	* 3,489 (7 , 6,971)	* 43,851 (-17,397 , 105,100)
$25,000 under $30,000	1,058,826 (997,409 , 1,120,243)	1,158,783 (1,073,866 , 1,243,700)	8,770 (3,132 , 14,409)	49,360 (13,035 , 85,684)
$30,000 under $40,000	1,595,889 (1,521,262 , 1,670,516)	2,008,355 (1,883,899 , 2,132,811)	12,296 (5,882 , 18,709)	66,196 (27,131 , 105,262)
$40,000 under $50,000	1,266,510 (1,199,629 , 1,333,390)	1,778,610 (1,647,562 , 1,909,658)	19,316 (11,036 , 27,596)	289,656 (72,042 , 507,270)
$50,000 under $75,000	2,440,689 (2,353,872 , 2,527,507)	3,808,345 (3,604,625 , 4,012,065)	48,775 (35,744 , 61,805)	511,510 (345,702 , 677,318)
$75,000 under $100,000	1,673,199 (1,599,283 , 1,747,114)	3,038,346 (2,837,361 , 3,239,331)	53,572 (40,260 , 66,884)	634,267 (443,947 , 824,587)
$100,000 under $200,000	3,380,718 (3,291,977 , 3,469,458)	7,744,569 (7,421,993 , 8,067,144)	237,013 (212,999 , 261,026)	4,087,664 (3,648,348 , 4,526,981)
$200,000 under $500,000	1,723,856 (1,683,767 , 1,763,944)	6,756,677 (6,531,777 , 6,981,576)	348,438 (330,954 , 365,921)	10,009,869 (9,437,909 , 10,581,829)
$500,000 under $1,000,000	451,000 (438,588 , 463,413)	2,785,249 (2,671,667 , 2,898,831)	147,084 (139,823 , 154,345)	6,504,844 (6,126,742 , 6,882,945)
$1,000,000 under $1,500,000	120,936 (117,188 , 124,684)	1,041,484 (991,774 , 1,091,195)	42,817 (40,491 , 45,143)	2,542,515 (2,363,784 , 2,721,245)
$1,500,000 under $2,000,000	53,125 (51,545 , 54,704)	567,071 (544,776 , 589,367)	18,611 (17,741 , 19,480)	1,192,629 (1,125,891 , 1,259,368)
$2,000,000 under $5,000,000	84,717 (83,559 , 85,874)	1,220,341 (1,194,382 , 1,246,300)	28,344 (27,628 , 29,060)	1,920,852 (1,851,972 , 1,989,733)
$5,000,000 under $10,000,000	25,105 (24,739 , 25,471)	548,065 (533,890 , 562,240)	7,765 (7,548 , 7,982)	516,617 (494,682 , 538,552)
$10,000,000 or more	19,459 (19,459 , 19,459)	820,632 (820,632 , 820,632)	5,107 (5,107 , 5,107)	296,296 (296,296 , 296,296)
Taxable returns, total	**11,871,962 (11,721,355 , 12,022,568)**	**29,295,216 (28,823,795 , 29,766,636)**	**944,525 (908,472 , 980,578)**	**28,132,815 (27,270,457 , 28,995,173)**
No adjusted gross income	1,160 (622 , 1,697)	11,596 (9,925 , 13,268)	** 1,021 (-946 , 2,987)	** 18,677 (-13,205 , 50,559)
$1 under $5,000	8,367 (2,788 , 13,945)	1,126 (364 , 1,889)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	17,476 (9,390 , 25,561)	3,254 (1,488 , 5,019)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	93,784 (75,054 , 112,514)	60,986 (46,578 , 75,395)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	248,027 (217,748 , 278,305)	182,007 (153,414 , 210,601)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	413,724 (374,784 , 452,663)	360,791 (316,612 , 404,971)	* 2,113 (-676 , 4,902)	* 11,000 (-3,981 , 25,980)
$25,000 under $30,000	410,459 (371,628 , 449,290)	417,643 (365,607 , 469,680)	* 6,018 (1,206 , 10,830)	* 21,461 (2,147 , 40,776)
$30,000 under $40,000	789,638 (736,143 , 843,133)	915,426 (830,430 , 1,000,422)	7,478 (2,238 , 12,719)	41,593 (8,569 , 74,618)
$40,000 under $50,000	784,431 (731,148 , 837,714)	967,986 (873,615 , 1,062,357)	13,313 (6,367 , 20,259)	142,263 (40,079 , 244,447)
$50,000 under $75,000	1,861,340 (1,783,616 , 1,939,064)	2,718,603 (2,545,213 , 2,891,992)	37,808 (26,264 , 49,352)	375,194 (239,856 , 510,532)
$75,000 under $100,000	1,479,103 (1,409,050 , 1,549,156)	2,539,148 (2,355,702 , 2,722,594)	48,135 (35,472 , 60,798)	560,347 (379,598 , 741,095)
$100,000 under $200,000	3,290,052 (3,202,072 , 3,378,032)	7,405,783 (7,090,554 , 7,721,013)	230,640 (206,988 , 254,291)	3,985,117 (3,550,559 , 4,419,675)
$200,000 under $500,000	1,720,291 (1,680,256 , 1,760,326)	6,730,661 (6,507,869 , 6,953,452)	348,293 (330,809 , 365,777)	10,004,126 (9,432,166 , 10,576,086)
$500,000 under $1,000,000	450,868 (438,456 , 463,281)	2,784,382 (2,670,800 , 2,897,965)	147,073 (139,812 , 154,334)	6,504,465 (6,126,364 , 6,882,566)
$1,000,000 or more	303,243 (299,127 , 307,359)	4,195,822 (4,134,864 , 4,256,780)	102,634 (100,064 , 105,203)	6,468,572 (6,265,805 , 6,671,338)
Nontaxable returns, total	**9,750,412 (9,611,049 , 9,889,775)**	**9,300,731 (9,063,978 , 9,537,484)**	**54,133 (41,222 , 67,044)**	**786,201 (506,952 , 1,065,449)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Self-employed health insurance deduction		Penalty on early withdrawal of savings	
	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)
All returns, total	**3,667,399 (3,576,157 , 3,758,642)**	**30,805,238 (30,026,727 , 31,583,748)**	**306,653 (274,937 , 338,370)**	**123,875 (58,476 , 189,275)**
No adjusted gross income	76,579 (65,440 , 87,718)	558,177 (470,944 , 645,410)	7,104 (2,660 , 11,549)	1,477 (147 , 2,807)
$1 under $5,000	52,851 (39,112 , 66,589)	143,747 (94,031 , 193,462)	10,172 (4,121 , 16,222)	3,117 (-657 , 6,891)
$5,000 under $10,000	76,208 (59,717 , 92,699)	275,784 (195,822 , 355,746)	13,021 (6,116 , 19,926)	690 (252 , 1,129)
$10,000 under $15,000	100,745 (81,544 , 119,946)	295,826 (212,170 , 379,482)	10,231 (4,153 , 16,309)	2,153 (-902 , 5,209)
$15,000 under $20,000	82,352 (65,155 , 99,548)	258,031 (180,883 , 335,179)	15,096 (7,613 , 22,579)	1,716 (414 , 3,018)
$20,000 under $25,000	96,908 (78,308 , 115,507)	368,709 (270,255 , 467,164)	11,173 (4,578 , 17,768)	3,836 (-622 , 8,294)
$25,000 under $30,000	105,211 (85,674 , 124,749)	396,485 (300,089 , 492,882)	14,616 (7,186 , 22,045)	12,775 (-7,737 , 33,288)
$30,000 under $40,000	188,463 (162,478 , 214,447)	826,719 (639,294 , 1,014,143)	15,646 (7,988 , 23,303)	985 (291 , 1,680)
$40,000 under $50,000	191,006 (165,062 , 216,949)	874,553 (711,702 , 1,037,405)	17,746 (9,594 , 25,898)	8,886 (-4,565 , 22,338)
$50,000 under $75,000	393,340 (356,440 , 430,241)	1,847,129 (1,624,683 , 2,069,575)	44,373 (31,445 , 57,302)	37,579 (-18,700 , 93,857)
$75,000 under $100,000	344,049 (310,001 , 378,097)	2,045,188 (1,786,225 , 2,304,151)	27,968 (17,864 , 38,073)	7,322 (165 , 14,478)
$100,000 under $200,000	826,298 (779,041 , 873,555)	7,126,375 (6,633,514 , 7,619,237)	71,316 (55,341 , 87,292)	22,750 (4,247 , 41,253)
$200,000 under $500,000	683,882 (658,862 , 708,902)	8,202,560 (7,851,839 , 8,553,280)	35,408 (27,775 , 43,040)	11,555 (3,972 , 19,139)
$500,000 under $1,000,000	249,765 (240,331 , 259,199)	3,943,878 (3,770,906 , 4,116,851)	8,057 (6,197 , 9,918)	3,757 (1,250 , 6,265)
$1,000,000 under $1,500,000	80,215 (77,078 , 83,351)	1,389,035 (1,324,868 , 1,453,201)	1,975 (1,455 , 2,496)	2,101 (411 , 3,791)
$1,500,000 under $2,000,000	34,808 (33,565 , 36,052)	627,434 (602,180 , 652,688)	728 (540 , 915)	251 (115 , 386)
$2,000,000 under $5,000,000	57,008 (56,025 , 57,991)	1,058,676 (1,037,266 , 1,080,087)	1,337 (1,174 , 1,500)	1,415 (726 , 2,103)
$5,000,000 under $10,000,000	16,209 (15,905 , 16,513)	326,007 (318,695 , 333,319)	427 (374 , 481)	587 (380 , 794)
$10,000,000 or more	11,504 (11,504 , 11,504)	240,925 (240,925 , 240,925)	259 (259 , 259)	922 (922 , 922)
Taxable returns, total	**2,940,416 (2,861,789 , 3,019,043)**	**27,379,284 (26,664,094 , 28,094,474)**	**235,819 (208,361 , 263,276)**	**110,513 (45,457 , 175,570)**
No adjusted gross income	** 908 (140 , 1,676)	** 16,170 (1,705 , 30,636)	** 1,018 (-956 , 2,993)	** 12 (-6 , 30)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 3,023 (-342 , 6,387)	* 11,698 (-5,361 , 28,757)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	9,856 (3,883 , 15,829)	33,144 (5,938 , 60,350)	* 5,360 (901 , 9,818)	* 799 (-126 , 1,724)
$20,000 under $25,000	40,532 (28,433 , 52,632)	126,508 (73,425 , 179,591)	* 6,088 (1,219 , 10,957)	* 1,574 (-964 , 4,112)
$25,000 under $30,000	50,835 (37,106 , 64,564)	181,627 (117,553 , 245,700)	10,050 (3,826 , 16,274)	12,217 (-8,285 , 32,719)
$30,000 under $40,000	124,634 (103,366 , 145,902)	457,409 (344,525 , 570,292)	12,065 (5,245 , 18,886)	787 (135 , 1,439)
$40,000 under $50,000	143,375 (120,614 , 166,136)	594,674 (474,205 , 715,143)	15,701 (8,042 , 23,360)	8,833 (-4,618 , 22,285)
$50,000 under $75,000	324,129 (290,267 , 357,992)	1,483,709 (1,285,655 , 1,681,764)	40,228 (27,913 , 52,542)	36,135 (-20,105 , 92,374)
$75,000 under $100,000	307,904 (275,547 , 340,262)	1,829,978 (1,585,877 , 2,074,078)	26,918 (17,007 , 36,828)	7,284 (128 , 14,440)
$100,000 under $200,000	803,210 (756,403 , 850,016)	6,874,229 (6,389,437 , 7,359,020)	70,240 (54,386 , 86,094)	22,507 (4,006 , 41,007)
$200,000 under $500,000	682,610 (657,597 , 707,623)	8,185,572 (7,834,948 , 8,536,197)	35,376 (27,743 , 43,008)	11,541 (3,958 , 19,124)
$500,000 under $1,000,000	249,703 (240,269 , 259,137)	3,943,198 (3,770,225 , 4,116,170)	8,053 (6,193 , 9,914)	3,757 (1,249 , 6,264)
$1,000,000 or more	199,696 (196,228 , 203,163)	3,641,369 (3,569,723 , 3,713,014)	4,721 (4,142 , 5,300)	5,069 (3,228 , 6,910)
Nontaxable returns, total	**726,983 (678,789 , 775,178)**	**3,425,953 (3,109,200 , 3,742,707)**	**70,835 (54,944 , 86,725)**	**13,362 (6,672 , 20,052)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Alimony paid		IRA payments	
	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)
All returns, total	**377,781 (345,106 , 410,456)**	**9,743,923 (9,029,723 , 10,458,124)**	**2,415,869 (2,326,313 , 2,505,426)**	**13,682,667 (13,113,632 , 14,251,703)**
No adjusted gross income	8,591 (4,681 , 12,501)	315,924 (204,306 , 427,541)	12,509 (7,780 , 17,237)	58,583 (37,817 , 79,349)
$1 under $5,000	* 6,034 (1,208 , 10,860)	* 70,684 (11,653 , 129,715)	13,557 (6,457 , 20,658)	35,772 (11,955 , 59,589)
$5,000 under $10,000	8,139 (2,574 , 13,705)	91,776 (6,931 , 176,622)	21,642 (12,780 , 30,505)	90,691 (46,537 , 134,845)
$10,000 under $15,000	11,400 (4,838 , 17,962)	104,518 (22,632 , 186,403)	29,455 (19,180 , 39,729)	125,437 (71,177 , 179,696)
$15,000 under $20,000	* 4,123 (169 , 8,078)	* 47,085 (622 , 93,547)	58,478 (43,672 , 73,285)	229,992 (158,140 , 301,844)
$20,000 under $25,000	* 5,035 (642 , 9,428)	* 24,082 (24 , 48,140)	60,143 (45,017 , 75,269)	266,083 (179,856 , 352,310)
$25,000 under $30,000	* 5,058 (666 , 9,450)	* 47,858 (2,108 , 93,608)	95,205 (76,249 , 114,161)	335,130 (249,463 , 420,798)
$30,000 under $40,000	16,334 (8,440 , 24,228)	186,587 (70,680 , 302,495)	229,600 (200,110 , 259,091)	922,217 (767,526 , 1,076,908)
$40,000 under $50,000	20,003 (11,381 , 28,625)	219,748 (90,588 , 348,909)	200,026 (172,550 , 227,503)	867,831 (720,335 , 1,015,327)
$50,000 under $75,000	45,568 (32,517 , 58,619)	514,909 (337,495 , 692,323)	468,633 (426,776 , 510,491)	2,368,473 (2,110,910 , 2,626,036)
$75,000 under $100,000	47,114 (33,856 , 60,372)	759,257 (471,660 , 1,046,854)	292,409 (259,709 , 325,108)	1,750,231 (1,520,173 , 1,980,289)
$100,000 under $200,000	99,818 (81,393 , 118,243)	1,844,805 (1,466,017 , 2,223,592)	714,912 (665,753 , 764,071)	4,512,916 (4,170,011 , 4,855,822)
$200,000 under $500,000	69,804 (61,273 , 78,334)	2,493,151 (2,122,607 , 2,863,696)	163,648 (149,989 , 177,306)	1,509,887 (1,379,464 , 1,640,311)
$500,000 under $1,000,000	17,399 (14,783 , 20,016)	1,152,811 (957,183 , 1,348,439)	36,673 (32,863 , 40,483)	399,316 (355,830 , 442,802)
$1,000,000 under $1,500,000	5,254 (4,431 , 6,077)	500,729 (409,258 , 592,199)	8,194 (7,154 , 9,234)	92,466 (80,179 , 104,753)
$1,500,000 under $2,000,000	2,267 (1,965 , 2,570)	279,968 (237,023 , 322,914)	3,673 (3,244 , 4,102)	40,320 (35,452 , 45,188)
$2,000,000 under $5,000,000	3,797 (3,537 , 4,058)	556,261 (505,971 , 606,551)	5,280 (4,965 , 5,595)	57,841 (54,202 , 61,480)
$5,000,000 under $10,000,000	1,136 (1,055 , 1,218)	214,720 (196,089 , 233,350)	1,158 (1,074 , 1,243)	12,276 (11,328 , 13,225)
$10,000,000 or more	907 (907 , 907)	319,051 (319,051 , 319,051)	674 (674 , 674)	7,204 (7,204 , 7,204)
Taxable returns, total	**323,334 (293,647 , 353,021)**	**8,913,794 (8,228,522 , 9,599,067)**	**2,031,157 (1,949,447 , 2,112,867)**	**11,850,372 (11,323,865 , 12,376,879)**
No adjusted gross income	** 74 (-24 , 171)	** 1,776 (382 , 3,171)	** 103 (-10 , 215)	** 864 (-58 , 1,785)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	* 2,029 (-777 , 4,835)	* 17,684 (-8,513 , 43,881)	** 10,063 (3,830 , 16,296)	** 36,328 (8,841 , 63,814)
$20,000 under $25,000	** 4,027 (95 , 7,960)	** 16,692 (-2,798 , 36,182)	31,583 (20,628 , 42,538)	111,975 (64,635 , 159,315)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	58,392 (43,478 , 73,305)	194,100 (130,178 , 258,023)
$30,000 under $40,000	14,308 (6,920 , 21,696)	169,720 (56,186 , 283,253)	149,112 (125,226 , 172,998)	513,072 (407,371 , 618,773)
$40,000 under $50,000	19,754 (11,137 , 28,370)	213,338 (84,577 , 342,099)	166,179 (141,079 , 191,279)	718,675 (585,386 , 851,965)
$50,000 under $75,000	36,178 (24,553 , 47,802)	398,446 (238,892 , 558,000)	416,085 (376,530 , 455,639)	2,044,374 (1,806,270 , 2,282,477)
$75,000 under $100,000	46,774 (33,530 , 60,019)	751,080 (463,766 , 1,038,394)	272,619 (241,016 , 304,222)	1,653,818 (1,427,855 , 1,879,781)
$100,000 under $200,000	99,704 (81,279 , 118,128)	1,834,169 (1,455,602 , 2,212,735)	707,916 (658,930 , 756,902)	4,459,567 (4,117,729 , 4,801,405)
$200,000 under $500,000	69,741 (61,210 , 78,271)	2,489,084 (2,118,540 , 2,859,629)	163,478 (149,819 , 177,136)	1,508,368 (1,377,945 , 1,638,792)
$500,000 under $1,000,000	17,391 (14,775 , 20,008)	1,152,204 (956,575 , 1,347,832)	36,659 (32,849 , 40,469)	399,213 (355,727 , 442,699)
$1,000,000 or more	13,356 (12,438 , 14,273)	1,869,601 (1,755,320 , 1,983,882)	18,970 (17,801 , 20,139)	210,018 (196,295 , 223,740)
Nontaxable returns, total	**54,447 (40,776 , 68,118)**	**830,129 (628,631 , 1,031,627)**	**384,713 (347,524 , 421,901)**	**1,832,296 (1,613,733 , 2,050,858)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Student loan interest deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)
All returns, total	**4,941,992 (4,807,546 , 5,076,438)**	**4,289,185 (4,122,546 , 4,455,823)**	**154,225 (132,140 , 176,310)**	**4,502,757 (3,880,929 , 5,124,584)**
No adjusted gross income	56,138 (43,910 , 68,366)	70,591 (50,658 , 90,525)	7,274 (3,138 , 11,410)	286,647 (126,662 , 446,633)
$1 under $5,000	50,835 (37,077 , 64,592)	45,332 (28,148 , 62,516)	* 3,000 (-393 , 6,394)	* 24,686 (-15,335 , 64,706)
$5,000 under $10,000	59,047 (44,031 , 74,063)	65,434 (44,033 , 86,836)	* 4,516 (477 , 8,554)	* 60,387 (-47,886 , 168,659)
$10,000 under $15,000	118,517 (97,212 , 139,823)	102,130 (76,479 , 127,780)	* 3,655 (102 , 7,208)	* 7,776 (-2,301 , 17,853)
$15,000 under $20,000	131,417 (109,003 , 153,831)	106,684 (80,424 , 132,943)	* 5,034 (624 , 9,443)	* 27,941 (-7,746 , 63,628)
$20,000 under $25,000	169,598 (144,097 , 195,099)	169,312 (134,274 , 204,349)	11,050 (4,530 , 17,570)	41,145 (12,843 , 69,446)
$25,000 under $30,000	205,462 (177,448 , 233,476)	190,895 (154,892 , 226,898)	* 2,762 (-248 , 5,772)	* 30,154 (-3,031 , 63,340)
$30,000 under $40,000	477,504 (434,816 , 520,192)	452,835 (396,146 , 509,523)	13,215 (6,124 , 20,305)	143,082 (41,213 , 244,952)
$40,000 under $50,000	560,823 (514,460 , 607,187)	529,284 (468,557 , 590,011)	13,779 (6,600 , 20,959)	91,740 (12,589 , 170,891)
$50,000 under $75,000	1,156,313 (1,090,341 , 1,222,285)	1,016,232 (934,241 , 1,098,222)	17,070 (9,150 , 24,989)	223,117 (25,366 , 420,868)
$75,000 under $100,000	691,699 (640,699 , 742,700)	521,547 (464,517 , 578,578)	11,352 (5,031 , 17,673)	202,683 (10,947 , 394,419)
$100,000 under $200,000	1,264,638 (1,197,003 , 1,332,273)	1,018,909 (940,390 , 1,097,429)	38,625 (26,996 , 50,255)	724,662 (430,492 , 1,018,832)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	** 22,894 (18,438 , 27,350)	** 2,638,737 (2,231,542 , 3,045,932)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**4,008,749 (3,887,207 , 4,130,290)**	**3,467,135 (3,317,019 , 3,617,250)**	**115,079 (96,227 , 133,930)**	**3,867,208 (3,296,043 , 4,438,374)**
No adjusted gross income	* 11 (-1 , 24)	* 21 (-8 , 50)	* 3 (3 , 3)	* 70 (70 , 70)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	10,062 (3,829 , 16,295)	8,245 (1,202 , 15,288)	** 6,568 (1,639 , 11,497)	** 22,148 (2,873 , 41,422)
$15,000 under $20,000	39,163 (26,896 , 51,431)	34,352 (19,253 , 49,452)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	91,523 (72,759 , 110,287)	100,759 (73,447 , 128,071)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	142,113 (118,740 , 165,485)	137,088 (106,368 , 167,807)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	363,026 (325,707 , 400,346)	354,352 (303,862 , 404,843)	10,155 (3,933 , 16,376)	81,290 (18,419 , 144,162)
$40,000 under $50,000	475,539 (432,822 , 518,256)	459,865 (403,144 , 516,586)	11,408 (4,827 , 17,988)	44,559 (13,018 , 76,101)
$50,000 under $75,000	1,019,208 (957,187 , 1,081,229)	906,073 (828,283 , 983,862)	14,783 (7,369 , 22,196)	213,507 (15,964 , 411,049)
$75,000 under $100,000	629,068 (580,393 , 677,743)	462,691 (409,583 , 515,799)	10,722 (4,459 , 16,985)	156,513 (-18,011 , 331,038)
$100,000 under $200,000	1,239,036 (1,172,040 , 1,306,031)	1,003,689 (925,530 , 1,081,847)	38,563 (26,935 , 50,192)	710,974 (417,841 , 1,004,107)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	** 22,878 (18,422 , 27,334)	** 2,638,147 (2,230,952 , 3,045,341)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**933,243 (874,442 , 992,045)**	**822,050 (748,872 , 895,228)**	**39,146 (27,635 , 50,658)**	**635,548 (389,572 , 881,524)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Charitable contributions if took standard deduction		Basic standard deduction	
	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)
All returns, total	**47,979,584 (47,643,949 , 48,315,220)**	**17,928,056 (17,789,509 , 18,066,604)**	**141,872,935 (141,648,335 , 142,097,536)**	**2,452,790,173 (2,447,144,886 , 2,458,435,460)**
No adjusted gross income	215,352 (187,608 , 243,095)	58,447 (50,147 , 66,747)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	1,036,997 (974,795 , 1,099,199)	277,242 (258,138 , 296,347)	8,401,693 (8,231,896 , 8,571,489)	95,038,504 (92,812,484 , 97,264,524)
$5,000 under $10,000	1,329,925 (1,259,415 , 1,400,436)	365,256 (343,291 , 387,220)	8,851,325 (8,676,726 , 9,025,924)	114,175,820 (111,754,215 , 116,597,425)
$10,000 under $15,000	1,790,376 (1,708,548 , 1,872,204)	483,187 (458,317 , 508,056)	9,946,220 (9,762,660 , 10,129,781)	144,863,527 (142,070,018 , 147,657,036)
$15,000 under $20,000	1,959,681 (1,874,012 , 2,045,351)	554,482 (527,671 , 581,293)	9,625,550 (9,443,805 , 9,807,295)	144,579,538 (141,729,068 , 147,430,009)
$20,000 under $25,000	1,942,712 (1,857,356 , 2,028,067)	565,213 (537,581 , 592,846)	8,695,838 (8,521,715 , 8,869,961)	135,569,437 (132,726,331 , 138,412,543)
$25,000 under $30,000	2,056,812 (1,968,965 , 2,144,660)	623,405 (593,678 , 653,132)	8,593,575 (8,420,088 , 8,767,062)	136,163,812 (133,284,202 , 139,043,422)
$30,000 under $40,000	4,179,982 (4,055,921 , 4,304,044)	1,277,412 (1,234,842 , 1,319,982)	15,654,845 (15,429,624 , 15,880,066)	252,126,193 (248,299,459 , 255,952,927)
$40,000 under $50,000	3,779,642 (3,661,367 , 3,897,916)	1,217,521 (1,174,831 , 1,260,211)	12,167,871 (11,964,432 , 12,371,309)	200,912,996 (197,365,301 , 204,460,691)
$50,000 under $75,000	7,833,909 (7,672,677 , 7,995,141)	2,740,071 (2,676,655 , 2,803,487)	20,810,563 (20,576,175 , 21,044,950)	368,856,220 (364,433,457 , 373,278,983)
$75,000 under $100,000	5,920,116 (5,780,206 , 6,060,026)	2,379,124 (2,316,387 , 2,441,861)	12,672,652 (12,486,616 , 12,858,688)	257,720,489 (253,718,418 , 261,722,561)
$100,000 under $200,000	11,180,854 (11,015,635 , 11,346,072)	5,075,736 (4,992,325 , 5,159,147)	19,530,803 (19,351,884 , 19,709,722)	440,604,689 (436,401,446 , 444,807,932)
$200,000 under $500,000	4,014,648 (3,944,556 , 4,084,740)	1,938,881 (1,902,506 , 1,975,256)	5,910,788 (5,830,238 , 5,991,339)	138,500,266 (136,569,484 , 140,431,047)
$500,000 under $1,000,000	543,890 (529,714 , 558,067)	273,639 (266,058 , 281,221)	742,962 (727,054 , 758,869)	17,438,012 (17,057,028 , 17,818,997)
$1,000,000 under $1,500,000	103,552 (99,934 , 107,171)	52,656 (50,711 , 54,601)	139,954 (135,852 , 144,055)	3,283,813 (3,185,832 , 3,381,794)
$1,500,000 under $2,000,000	34,949 (33,522 , 36,376)	17,889 (17,117 , 18,662)	48,550 (46,841 , 50,259)	1,128,620 (1,088,327 , 1,168,912)
$2,000,000 under $5,000,000	43,625 (42,712 , 44,538)	21,753 (21,268 , 22,238)	61,583 (60,523 , 62,644)	1,415,057 (1,390,110 , 1,440,003)
$5,000,000 under $10,000,000	8,677 (8,441 , 8,913)	4,272 (4,148 , 4,396)	12,376 (12,098 , 12,653)	283,033 (276,526 , 289,541)
$10,000,000 or more	3,886 (3,886 , 3,886)	1,869 (1,869 , 1,869)	5,789 (5,789 , 5,789)	130,147 (130,147 , 130,147)
Taxable returns, total	**37,822,164 (37,523,679 , 38,120,649)**	**14,645,410 (14,519,373 , 14,771,448)**	**91,128,892 (90,780,427 , 91,477,357)**	**1,631,707,478 (1,625,352,161 , 1,638,062,794)**
No adjusted gross income	86 (-11 , 183)	14 (4 , 24)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	* 7,056 (1,832 , 12,280)	* 1,601 (294 , 2,908)	137,467 (114,590 , 160,343)	264,500 (193,892 , 335,107)
$5,000 under $10,000	18,577 (10,181 , 26,973)	4,184 (2,090 , 6,278)	180,426 (154,168 , 206,684)	673,290 (548,387 , 798,193)
$10,000 under $15,000	153,365 (129,107 , 177,622)	32,769 (26,945 , 38,593)	1,050,659 (987,514 , 1,113,804)	12,203,674 (11,449,816 , 12,957,531)
$15,000 under $20,000	700,637 (649,001 , 752,273)	176,726 (162,950 , 190,502)	3,192,198 (3,083,470 , 3,300,926)	39,422,803 (38,071,778 , 40,773,827)
$20,000 under $25,000	1,036,018 (973,321 , 1,098,715)	256,081 (239,516 , 272,647)	4,443,224 (4,315,824 , 4,570,623)	55,678,099 (54,075,101 , 57,281,097)
$25,000 under $30,000	1,248,383 (1,179,591 , 1,317,175)	337,010 (316,564 , 357,455)	5,042,365 (4,906,991 , 5,177,740)	67,595,167 (65,728,424 , 69,461,910)
$30,000 under $40,000	2,962,770 (2,857,647 , 3,067,894)	860,690 (826,363 , 895,018)	10,644,043 (10,453,012 , 10,835,073)	152,370,249 (149,500,019 , 155,240,478)
$40,000 under $50,000	3,138,305 (3,030,135 , 3,246,475)	973,904 (936,357 , 1,011,450)	9,721,705 (9,537,498 , 9,905,912)	148,517,446 (145,552,672 , 151,482,221)
$50,000 under $75,000	7,092,941 (6,938,592 , 7,247,290)	2,417,696 (2,358,518 , 2,476,875)	18,485,051 (18,259,860 , 18,710,241)	316,008,839 (311,912,092 , 320,105,585)
$75,000 under $100,000	5,656,928 (5,519,785 , 5,794,072)	2,258,184 (2,197,082 , 2,319,287)	12,051,621 (11,868,786 , 12,234,457)	242,656,355 (238,758,523 , 246,554,188)
$100,000 under $200,000	11,058,281 (10,893,698 , 11,222,864)	5,017,615 (4,934,592 , 5,100,639)	19,271,909 (19,093,386 , 19,450,432)	434,425,624 (430,236,939 , 438,614,310)
$200,000 under $500,000	4,010,487 (3,940,424 , 4,080,550)	1,936,940 (1,900,584 , 1,973,296)	5,898,372 (5,817,842 , 5,978,903)	138,238,889 (136,308,642 , 140,169,137)
$500,000 under $1,000,000	543,768 (529,591 , 557,944)	273,593 (266,012 , 281,174)	741,987 (726,079 , 757,894)	17,419,486 (17,038,501 , 17,800,470)
$1,000,000 or more	194,562 (190,629 , 198,495)	98,403 (96,284 , 100,521)	267,866 (263,407 , 272,325)	6,233,057 (6,126,683 , 6,339,431)
Nontaxable returns, total	**10,157,420 (9,970,156 , 10,344,685)**	**3,282,646 (3,213,756 , 3,351,535)**	**50,744,043 (50,432,678 , 51,055,409)**	**821,082,695 (815,313,899 , 826,851,491)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Additional standard deduction		Disaster loss deduction	
	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)
All returns, total	**26,009,049 (25,734,325 , 26,283,772)**	**52,824,316 (52,247,078 , 53,401,555)**	**52,172 (38,424 , 65,919)**	**924,126 (583,908 , 1,264,344)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	1,627,242 (1,549,331 , 1,705,152)	3,081,550 (2,929,638 , 3,233,462)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	1,437,763 (1,364,387 , 1,511,139)	2,785,987 (2,639,426 , 2,932,548)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	1,704,150 (1,624,185 , 1,784,114)	3,263,374 (3,105,876 , 3,420,872)	* 2,990 (-392 , 6,372)	* 16,928 (-2,951 , 36,806)
$15,000 under $20,000	1,510,305 (1,434,895 , 1,585,716)	2,931,894 (2,781,095 , 3,082,692)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	1,268,004 (1,198,844 , 1,337,165)	2,497,232 (2,356,455 , 2,638,008)	** 4,015 (82 , 7,947)	** 42,325 (-13,703 , 98,353)
$25,000 under $30,000	1,201,152 (1,133,764 , 1,268,539)	2,374,980 (2,237,346 , 2,512,614)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	2,045,169 (1,957,714 , 2,132,623)	4,070,578 (3,890,385 , 4,250,771)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	1,835,407 (1,752,596 , 1,918,217)	3,641,984 (3,472,082 , 3,811,885)	9,414 (3,441 , 15,387)	109,827 (20,172 , 199,483)
$50,000 under $75,000	3,892,285 (3,776,086 , 4,008,484)	7,790,109 (7,548,267 , 8,031,951)	12,035 (5,231 , 18,840)	132,445 (7,004 , 257,886)
$75,000 under $100,000	2,947,921 (2,846,512 , 3,049,329)	6,094,442 (5,875,630 , 6,313,255)	* 5,170 (764 , 9,576)	* 102,492 (13,696 , 191,288)
$100,000 under $200,000	4,789,568 (4,669,388 , 4,909,749)	10,422,062 (10,148,851 , 10,695,274)	15,357 (7,723 , 22,991)	402,208 (127,389 , 677,026)
$200,000 under $500,000	1,466,137 (1,422,793 , 1,509,480)	3,243,279 (3,143,699 , 3,342,859)	** 3,191 (1,620 , 4,761)	** 117,901 (46,916 , 188,887)
$500,000 under $1,000,000	207,134 (197,950 , 216,317)	458,811 (437,645 , 479,977)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	40,442 (38,127 , 42,758)	88,769 (83,473 , 94,066)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	13,957 (13,077 , 14,838)	30,404 (28,411 , 32,396)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	17,445 (16,858 , 18,033)	38,060 (36,732 , 39,387)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	3,424 (3,276 , 3,573)	7,507 (7,167 , 7,846)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	1,544 (1,544 , 1,544)	3,296 (3,296 , 3,296)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**19,008,069 (18,774,880 , 19,241,258)**	**38,818,137 (38,327,009 , 39,309,265)**	**38,001 (26,383 , 49,619)**	**602,968 (366,207 , 839,729)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	* 3,123 (-299 , 6,546)	* 5,408 (-417 , 11,233)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	* 4,352 (390 , 8,314)	* 9,383 (459 , 18,306)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	78,420 (61,092 , 95,749)	132,670 (103,360 , 161,980)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	656,908 (606,867 , 706,950)	1,110,928 (1,026,259 , 1,195,598)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	662,780 (612,584 , 712,976)	1,123,596 (1,038,210 , 1,208,981)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	780,143 (725,663 , 834,623)	1,416,326 (1,315,267 , 1,517,385)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	1,797,802 (1,715,626 , 1,879,977)	3,575,293 (3,406,346 , 3,744,240)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	1,750,686 (1,669,723 , 1,831,649)	3,477,983 (3,311,768 , 3,644,198)	** 7,407 (2,120 , 12,693)	** 83,600 (925 , 166,275)
$50,000 under $75,000	3,831,737 (3,716,355 , 3,947,119)	7,671,431 (7,431,282 , 7,911,580)	* 9,024 (3,132 , 14,916)	* 46,261 (11,217 , 81,304)
$75,000 under $100,000	2,918,070 (2,817,122 , 3,019,017)	6,031,536 (5,813,800 , 6,249,272)	* 4,054 (123 , 7,985)	* 63,490 (-6,857 , 133,836)
$100,000 under $200,000	4,774,655 (4,654,614 , 4,894,695)	10,394,835 (10,121,808 , 10,667,861)	14,353 (6,976 , 21,730)	303,323 (108,366 , 498,279)
$200,000 under $500,000	1,465,515 (1,422,171 , 1,508,859)	3,242,024 (3,142,443 , 3,341,604)	** 3,164 (1,593 , 4,734)	** 106,294 (35,309 , 177,280)
$500,000 under $1,000,000	207,083 (197,899 , 216,266)	458,721 (437,555 , 479,887)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	76,796 (74,262 , 79,330)	168,004 (162,215 , 173,793)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**7,000,979 (6,843,099 , 7,158,860)**	**14,006,180 (13,678,493 , 14,333,866)**	**14,171 (6,820 , 21,522)**	**321,158 (76,811 , 565,505)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total itemized deductions		Qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)
All returns, total	**14,842,685 (14,652,526 , 15,032,845)**	**659,680,547 (652,725,121 , 666,635,973)**	**25,924,668 (25,711,058 , 26,138,278)**	**205,779,729 (203,900,824 , 207,658,633)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	80,236 (63,228 , 97,243)	1,871,637 (1,339,083 , 2,404,191)	20,887 (12,029 , 29,746)	3,109 (894 , 5,324)
$5,000 under $10,000	93,583 (75,119 , 112,047)	2,292,492 (1,668,254 , 2,916,730)	39,486 (27,245 , 51,728)	15,105 (-6,365 , 36,575)
$10,000 under $15,000	109,149 (89,273 , 129,025)	2,804,369 (2,186,402 , 3,422,337)	438,355 (398,122 , 478,588)	98,223 (84,902 , 111,545)
$15,000 under $20,000	161,030 (136,693 , 185,367)	4,775,555 (3,798,076 , 5,753,034)	970,408 (911,320 , 1,029,495)	586,769 (542,323 , 631,215)
$20,000 under $25,000	167,731 (142,729 , 192,733)	4,285,472 (3,509,447 , 5,061,497)	946,007 (887,625 , 1,004,389)	914,224 (842,374 , 986,073)
$25,000 under $30,000	193,007 (166,172 , 219,842)	4,765,016 (3,981,333 , 5,548,698)	1,073,605 (1,011,404 , 1,135,806)	1,222,867 (1,125,193 , 1,320,542)
$30,000 under $40,000	467,215 (425,469 , 508,962)	12,606,528 (11,114,899 , 14,098,157)	1,812,616 (1,732,655 , 1,892,576)	2,872,968 (2,696,832 , 3,049,103)
$40,000 under $50,000	614,463 (566,473 , 662,454)	15,706,593 (14,267,988 , 17,145,199)	1,609,597 (1,533,716 , 1,685,478)	3,191,541 (2,969,909 , 3,413,173)
$50,000 under $75,000	1,841,364 (1,759,362 , 1,923,366)	47,466,699 (44,955,038 , 49,978,360)	3,515,828 (3,409,493 , 3,622,163)	9,015,688 (8,573,665 , 9,457,712)
$75,000 under $100,000	1,985,056 (1,900,532 , 2,069,580)	54,706,812 (51,875,308 , 57,538,315)	2,824,372 (2,727,914 , 2,920,830)	8,543,742 (8,041,995 , 9,045,490)
$100,000 under $200,000	4,513,652 (4,395,049 , 4,632,256)	138,751,518 (134,543,116 , 142,959,921)	6,739,276 (6,613,511 , 6,865,042)	29,732,755 (28,649,937 , 30,815,573)
$200,000 under $500,000	3,134,769 (3,075,623 , 3,193,915)	124,480,962 (121,688,991 , 127,272,934)	4,297,046 (4,234,684 , 4,359,408)	39,509,153 (38,441,624 , 40,576,681)
$500,000 under $1,000,000	874,181 (857,482 , 890,880)	49,971,545 (48,509,984 , 51,433,106)	995,853 (979,087 , 1,012,620)	18,882,845 (18,152,562 , 19,613,128)
$1,000,000 under $1,500,000	236,902 (231,956 , 241,848)	20,103,248 (19,261,946 , 20,944,550)	265,528 (260,485 , 270,571)	11,281,864 (10,813,597 , 11,750,130)
$1,500,000 under $2,000,000	107,470 (105,111 , 109,828)	11,864,113 (11,368,365 , 12,359,862)	114,452 (112,033 , 116,871)	7,932,390 (7,637,585 , 8,227,194)
$2,000,000 under $5,000,000	172,234 (170,733 , 173,735)	31,470,281 (30,829,669 , 32,110,893)	178,739 (177,229 , 180,250)	23,312,146 (22,934,433 , 23,689,859)
$5,000,000 under $10,000,000	51,030 (50,546 , 51,514)	19,991,637 (19,537,046 , 20,446,227)	48,998 (48,517 , 49,478)	14,234,309 (13,968,527 , 14,500,090)
$10,000,000 or more	39,613 (39,613 , 39,613)	111,766,070 (111,766,070 , 111,766,070)	33,615 (33,615 , 33,615)	34,430,031 (34,430,031 , 34,430,031)
Taxable returns, total	**13,435,335 (13,257,051 , 13,613,619)**	**598,354,572 (592,480,766 , 604,228,379)**	**21,720,910 (21,521,371 , 21,920,448)**	**197,308,692 (195,454,684 , 199,162,699)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	* 4,045 (86 , 8,003)	* 89,964 (-74,396 , 254,324)	19,896 (11,253 , 28,539)	3,069 (856 , 5,283)
$5,000 under $10,000	* 4,331 (356 , 8,307)	* 12,307 (-381 , 24,996)	36,487 (24,716 , 48,258)	4,235 (1,090 , 7,381)
$10,000 under $15,000	* 4,016 (83 , 7,948)	* 13,024 (-6,890 , 32,937)	86,897 (68,852 , 104,943)	21,311 (12,737 , 29,884)
$15,000 under $20,000	32,777 (21,586 , 43,969)	440,924 (279,871 , 601,977)	304,467 (270,817 , 338,116)	187,611 (161,035 , 214,187)
$20,000 under $25,000	68,428 (52,494 , 84,362)	1,149,244 (873,730 , 1,424,757)	480,153 (438,096 , 522,210)	525,211 (467,078 , 583,345)
$25,000 under $30,000	109,777 (89,332 , 130,221)	2,013,515 (1,626,582 , 2,400,448)	515,992 (472,329 , 559,655)	634,208 (558,420 , 709,995)
$30,000 under $40,000	296,956 (263,405 , 330,506)	5,963,435 (5,255,470 , 6,671,400)	1,053,061 (991,241 , 1,114,880)	1,590,997 (1,451,599 , 1,730,395)
$40,000 under $50,000	457,330 (415,717 , 498,943)	9,678,302 (8,739,581 , 10,617,022)	1,154,473 (1,089,640 , 1,219,306)	2,050,827 (1,867,129 , 2,234,524)
$50,000 under $75,000	1,593,139 (1,516,567 , 1,669,710)	35,725,934 (33,861,902 , 37,589,966)	2,920,379 (2,821,837 , 3,018,920)	6,859,174 (6,466,804 , 7,251,544)
$75,000 under $100,000	1,848,092 (1,766,311 , 1,929,874)	46,150,946 (43,903,607 , 48,398,285)	2,601,969 (2,508,863 , 2,695,075)	7,276,532 (6,813,809 , 7,739,255)
$100,000 under $200,000	4,408,708 (4,291,164 , 4,526,253)	130,780,985 (126,899,497 , 134,662,472)	6,618,120 (6,493,012 , 6,743,228)	28,693,292 (27,626,568 , 29,760,016)
$200,000 under $500,000	3,127,235 (3,068,125 , 3,186,346)	122,918,512 (120,166,893 , 125,670,130)	4,291,992 (4,229,660 , 4,354,323)	39,400,391 (38,335,619 , 40,465,163)
$500,000 under $1,000,000	873,616 (856,917 , 890,316)	49,641,518 (48,180,038 , 51,102,999)	995,746 (978,980 , 1,012,513)	18,877,100 (18,146,817 , 19,607,383)
$1,000,000 or more	606,885 (601,580 , 612,189)	193,775,962 (192,549,962 , 195,001,962)	641,278 (635,946 , 646,609)	91,184,734 (90,488,760 , 91,880,709)
Nontaxable returns, total	**1,407,350 (1,336,627 , 1,478,073)**	**61,325,975 (57,484,483 , 65,167,467)**	**4,203,758 (4,088,111 , 4,319,406)**	**8,471,037 (8,065,829 , 8,876,245)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total standard or itemized deduction plus qualified business income deduction		Taxable income	
	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)
All returns, total	**156,248,101 (156,117,333 , 156,378,870)**	**3,381,030,109 (3,374,437,394 , 3,387,622,824)**	**128,519,569 (128,234,715 , 128,804,423)**	**11,767,185,281 (11,747,542,617 , 11,786,827,946)**
No adjusted gross income	155,830 (131,489 , 180,171)	42,688 (35,249 , 50,128)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	8,414,016 (8,244,134 , 8,583,898)	99,582,984 (97,210,686 , 101,955,283)	229,950 (200,304 , 259,597)	295,328 (246,159 , 344,496)
$5,000 under $10,000	8,882,721 (8,707,878 , 9,057,563)	118,926,208 (116,357,356 , 121,495,059)	256,332 (225,020 , 287,644)	842,819 (712,218 , 973,421)
$10,000 under $15,000	9,994,456 (9,810,477 , 10,178,436)	150,885,834 (147,948,578 , 153,823,090)	3,274,058 (3,164,000 , 3,384,117)	4,468,515 (4,235,214 , 4,701,816)
$15,000 under $20,000	9,753,125 (9,570,322 , 9,935,928)	153,036,666 (149,949,955 , 156,123,376)	7,213,222 (7,053,592 , 7,372,851)	31,348,526 (30,576,788 , 32,120,265)
$20,000 under $25,000	8,829,068 (8,653,757 , 9,004,380)	143,400,205 (140,376,266 , 146,424,145)	7,565,336 (7,402,139 , 7,728,532)	61,206,997 (59,781,635 , 62,632,359)
$25,000 under $30,000	8,754,802 (8,579,859 , 8,929,745)	144,776,456 (141,707,887 , 147,845,024)	8,419,122 (8,247,442 , 8,590,802)	97,212,333 (95,060,454 , 99,364,212)
$30,000 under $40,000	16,056,758 (15,829,130 , 16,284,387)	272,204,816 (267,992,242 , 276,417,391)	16,053,345 (15,825,733 , 16,280,956)	289,923,966 (285,577,138 , 294,270,794)
$40,000 under $50,000	12,723,591 (12,516,100 , 12,931,082)	224,004,657 (220,056,752 , 227,952,562)	12,742,030 (12,534,406 , 12,949,654)	348,974,613 (343,119,400 , 354,829,826)
$50,000 under $75,000	22,567,890 (22,329,134 , 22,806,646)	434,635,011 (429,539,425 , 439,730,598)	22,580,599 (22,341,772 , 22,819,426)	957,673,164 (947,396,360 , 967,949,968)
$75,000 under $100,000	14,610,346 (14,416,254 , 14,804,438)	328,607,747 (323,694,110 , 333,521,384)	14,628,527 (14,434,374 , 14,822,680)	943,012,644 (930,292,072 , 955,733,215)
$100,000 under $200,000	23,969,029 (23,803,476 , 24,134,582)	623,413,591 (618,343,933 , 628,483,248)	24,025,794 (23,860,536 , 24,191,052)	2,672,516,594 (2,654,432,723 , 2,690,600,464)
$200,000 under $500,000	9,044,269 (8,960,528 , 9,128,011)	307,668,034 (304,330,514 , 311,005,554)	9,040,733 (8,957,013 , 9,124,452)	2,311,714,703 (2,293,323,638 , 2,330,105,767)
$500,000 under $1,000,000	1,616,777 (1,597,936 , 1,635,617)	87,031,579 (85,328,673 , 88,734,486)	1,616,070 (1,597,231 , 1,634,909)	1,005,606,850 (993,869,251 , 1,017,344,448)
$1,000,000 under $1,500,000	376,837 (371,275 , 382,398)	34,804,801 (33,798,476 , 35,811,126)	376,559 (370,997 , 382,120)	419,754,109 (413,441,321 , 426,066,896)
$1,500,000 under $2,000,000	156,013 (153,199 , 158,826)	20,971,323 (20,363,066 , 21,579,581)	155,853 (153,039 , 158,666)	247,322,898 (243,022,003 , 251,623,794)
$2,000,000 under $5,000,000	233,819 (232,220 , 235,418)	56,248,871 (55,485,884 , 57,011,857)	233,500 (231,902 , 235,099)	642,731,428 (638,631,699 , 646,831,158)
$5,000,000 under $10,000,000	63,387 (62,869 , 63,906)	34,511,262 (33,967,407 , 35,055,117)	63,280 (62,761 , 63,798)	400,742,701 (397,560,893 , 403,924,510)
$10,000,000 or more	45,367 (45,367 , 45,367)	146,277,376 (146,277,376 , 146,277,376)	45,261 (45,261 , 45,261)	1,331,837,093 (1,331,837,093 , 1,331,837,093)
Taxable returns, total	**104,160,759 (103,845,850 , 104,475,669)**	**2,475,773,258 (2,468,744,416 , 2,482,802,100)**	**104,558,480 (104,244,252 , 104,872,708)**	**11,410,488,827 (11,389,804,022 , 11,431,173,631)**
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	** 141,560 (118,344 , 164,776)	** 364,547 (185,255 , 543,838)	138,247 (115,249 , 161,245)	215,047 (170,944 , 259,150)
$5,000 under $10,000	184,757 (158,201 , 211,313)	703,097 (573,713 , 832,482)	183,282 (156,802 , 209,762)	678,839 (560,998 , 796,681)
$10,000 under $15,000	1,024,673 (962,305 , 1,087,041)	12,121,896 (11,363,330 , 12,880,462)	1,055,290 (991,996 , 1,118,584)	1,902,679 (1,708,682 , 2,096,675)
$15,000 under $20,000	3,203,894 (3,094,969 , 3,312,819)	41,122,721 (39,713,033 , 42,532,409)	3,224,957 (3,115,687 , 3,334,228)	16,280,270 (15,679,633 , 16,880,908)
$20,000 under $25,000	4,490,205 (4,362,188 , 4,618,223)	58,520,486 (56,841,289 , 60,199,684)	4,511,561 (4,383,252 , 4,639,869)	42,948,276 (41,697,593 , 44,198,959)
$25,000 under $30,000	5,124,468 (4,988,062 , 5,260,875)	71,666,179 (69,694,734 , 73,637,625)	5,151,981 (5,015,224 , 5,288,739)	69,878,847 (67,955,197 , 71,802,498)
$30,000 under $40,000	10,881,729 (10,688,800 , 11,074,657)	163,705,378 (160,629,603 , 166,781,152)	10,942,006 (10,748,600 , 11,135,413)	217,820,876 (213,821,606 , 221,820,146)
$40,000 under $50,000	10,129,654 (9,941,962 , 10,317,347)	164,211,647 (160,973,725 , 167,449,570)	10,179,019 (9,990,916 , 10,367,122)	292,375,379 (286,849,162 , 297,901,596)
$50,000 under $75,000	20,002,208 (19,772,337 , 20,232,079)	367,653,232 (363,092,303 , 372,214,162)	20,080,186 (19,850,008 , 20,310,364)	869,184,978 (859,087,595 , 879,282,361)
$75,000 under $100,000	13,854,688 (13,663,822 , 14,045,554)	303,654,734 (299,114,427 , 308,195,041)	13,899,698 (13,708,658 , 14,090,738)	901,922,935 (889,341,062 , 914,504,807)
$100,000 under $200,000	23,608,403 (23,442,505 , 23,774,301)	608,221,378 (603,358,771 , 613,083,985)	23,680,583 (23,515,029 , 23,846,136)	2,642,850,570 (2,624,660,574 , 2,661,040,567)
$200,000 under $500,000	9,024,561 (8,940,844 , 9,108,279)	305,749,128 (302,446,820 , 309,051,436)	9,022,809 (8,939,113 , 9,106,504)	2,308,126,304 (2,289,732,056 , 2,326,520,552)
$500,000 under $1,000,000	1,615,270 (1,596,430 , 1,634,110)	86,685,377 (84,982,538 , 88,388,215)	1,614,904 (1,596,065 , 1,633,743)	1,004,898,461 (993,160,865 , 1,016,636,057)
$1,000,000 or more	874,687 (869,027 , 880,347)	291,393,457 (289,963,587 , 292,823,327)	873,956 (868,296 , 879,616)	3,041,405,365 (3,034,044,581 , 3,048,766,148)
Nontaxable returns, total	**52,087,342 (51,773,204 , 52,401,480)**	**905,256,851 (898,270,104 , 912,243,598)**	**23,961,089 (23,692,309 , 24,229,869)**	**356,696,455 (350,429,996 , 362,962,913)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment	
	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)
All returns, total	**243,550 (232,140 , 254,959)**	**5,598,598 (5,035,827 , 6,161,370)**	**2,632,104 (2,535,098 , 2,729,110)**	**3,862,542 (3,642,922 , 4,082,162)**
No adjusted gross income	3,867 (2,742 , 4,993)	173,716 (125,465 , 221,967)	22,927 (15,191 , 30,664)	7,590 (4,717 , 10,462)
$1 under $5,000	** 18 (1 , 36)	** 1,480 (-568 , 3,529)	31,498 (20,550 , 42,447)	11,475 (6,537 , 16,412)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	34,679 (23,305 , 46,054)	11,066 (6,391 , 15,740)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	71,531 (54,999 , 88,063)	30,204 (20,312 , 40,096)
$15,000 under $20,000	** 13 (0 , 27)	** 434 (-46 , 915)	83,567 (65,816 , 101,318)	26,598 (18,645 , 34,552)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	140,456 (117,301 , 163,612)	44,564 (30,798 , 58,331)
$25,000 under $30,000	1,183 (-788 , 3,154)	97,684 (-85,566 , 280,935)	163,066 (138,145 , 187,986)	67,523 (51,773 , 83,274)
$30,000 under $40,000	* 100 (-15 , 215)	* 872 (-712 , 2,455)	437,579 (396,771 , 478,388)	236,772 (207,850 , 265,693)
$40,000 under $50,000	89 (4 , 174)	1,319 (317 , 2,320)	380,862 (342,839 , 418,884)	319,815 (280,287 , 359,342)
$50,000 under $75,000	2,897 (17 , 5,777)	25,173 (-4,195 , 54,541)	609,477 (561,686 , 657,269)	868,685 (779,340 , 958,031)
$75,000 under $100,000	3,925 (450 , 7,400)	9,598 (-1,235 , 20,430)	292,639 (259,998 , 325,280)	619,474 (527,539 , 711,409)
$100,000 under $200,000	16,341 (10,026 , 22,656)	134,503 (60,100 , 208,907)	281,153 (250,425 , 311,882)	1,043,711 (898,051 , 1,189,372)
$200,000 under $500,000	38,734 (32,156 , 45,312)	870,515 (438,173 , 1,302,857)	70,667 (60,868 , 80,467)	484,930 (398,515 , 571,344)
$500,000 under $1,000,000	** 176,382 (171,714 , 181,049)	** 4,283,305 (3,987,640 , 4,578,968)	9,048 (7,066 , 11,030)	67,101 (48,724 , 85,478)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	1,444 (996 , 1,891)	11,476 (6,556 , 16,396)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	474 (341 , 608)	3,978 (2,664 , 5,292)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	853 (720 , 987)	6,403 (5,147 , 7,659)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	129 (100 , 159)	766 (553 , 979)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	53 (53 , 53)	411 (411 , 411)
Taxable returns, total	**240,182 (228,984 , 251,381)**	**5,570,698 (5,007,934 , 6,133,461)**	**1,986,729 (1,902,494 , 2,070,963)**	**3,380,414 (3,169,617 , 3,591,210)**
No adjusted gross income	3,077 (2,079 , 4,076)	149,599 (101,406 , 197,793)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	** 18 (1 , 36)	** 1,480 (-568 , 3,529)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 6,030 (1,234 , 10,827)	** 2,503 (173 , 4,833)
$15,000 under $20,000	** 13 (0 , 27)	** 434 (-46 , 915)	33,850 (22,506 , 45,193)	11,467 (5,892 , 17,042)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	81,834 (64,178 , 99,490)	19,928 (12,077 , 27,779)
$25,000 under $30,000	1,183 (-788 , 3,154)	97,684 (-85,566 , 280,935)	109,335 (88,937 , 129,732)	33,297 (24,992 , 41,603)
$30,000 under $40,000	* 100 (-15 , 215)	* 872 (-712 , 2,455)	329,828 (294,328 , 365,328)	185,266 (160,459 , 210,073)
$40,000 under $50,000	85 (1 , 170)	1,298 (296 , 2,299)	321,674 (286,681 , 356,668)	290,898 (252,466 , 329,330)
$50,000 under $75,000	2,716 (-160 , 5,591)	24,647 (-4,717 , 54,010)	514,749 (470,740 , 558,758)	759,171 (674,483 , 843,860)
$75,000 under $100,000	2,775 (-79 , 5,629)	8,620 (-2,059 , 19,300)	240,473 (210,912 , 270,034)	517,130 (432,270 , 601,991)
$100,000 under $200,000	16,170 (9,856 , 22,484)	133,885 (59,481 , 208,289)	267,427 (237,376 , 297,477)	989,092 (846,913 , 1,131,271)
$200,000 under $500,000	37,669 (31,134 , 44,205)	869,256 (436,914 , 1,301,598)	69,545 (59,948 , 79,143)	481,725 (395,475 , 567,974)
$500,000 under $1,000,000	** 176,376 (171,708 , 181,043)	** 4,282,922 (3,987,258 , 4,578,586)	9,039 (7,057 , 11,021)	66,988 (48,612 , 85,364)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	2,945 (2,458 , 3,431)	22,948 (17,700 , 28,196)
Nontaxable returns, total	**3,367 (1,175 , 5,559)**	**27,901 (24,744 , 31,057)**	**645,376 (596,501 , 694,250)**	**482,128 (419,573 , 544,683)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Income tax before credits	
	Number of returns	Amount
	(137)	(138)
All returns, total	**127,874,599 (127,587,537 , 128,161,661)**	**2,290,478,645 (2,286,033,900 , 2,294,923,391)**
No adjusted gross income	29,216 (21,068 , 37,364)	225,572 (176,998 , 274,146)
$1 under $5,000	181,180 (154,936 , 207,424)	85,408 (-16,520 , 187,335)
$5,000 under $10,000	230,722 (201,126 , 260,319)	95,009 (78,635 , 111,383)
$10,000 under $15,000	3,245,394 (3,135,767 , 3,355,020)	491,367 (460,293 , 522,441)
$15,000 under $20,000	7,085,512 (6,927,166 , 7,243,859)	3,112,114 (3,032,187 , 3,192,040)
$20,000 under $25,000	7,525,781 (7,362,961 , 7,688,602)	6,155,804 (6,008,451 , 6,303,156)
$25,000 under $30,000	8,333,779 (8,162,896 , 8,504,662)	10,227,467 (9,935,003 , 10,519,932)
$30,000 under $40,000	15,914,155 (15,687,452 , 16,140,858)	31,177,700 (30,701,010 , 31,654,390)
$40,000 under $50,000	12,678,971 (12,471,791 , 12,886,151)	38,366,413 (37,711,977 , 39,020,848)
$50,000 under $75,000	22,515,023 (22,276,392 , 22,753,654)	115,766,605 (114,475,652 , 117,057,558)
$75,000 under $100,000	14,601,342 (14,407,310 , 14,795,375)	124,411,058 (122,650,867 , 126,171,249)
$100,000 under $200,000	24,006,476 (23,841,135 , 24,171,817)	405,668,074 (402,656,543 , 408,679,604)
$200,000 under $500,000	9,036,803 (8,953,073 , 9,120,533)	451,924,178 (448,234,931 , 455,613,426)
$500,000 under $1,000,000	1,615,890 (1,597,051 , 1,634,729)	250,471,738 (247,415,235 , 253,528,241)
$1,000,000 under $1,500,000	376,494 (370,933 , 382,056)	117,790,037 (115,951,418 , 119,628,656)
$1,500,000 under $2,000,000	155,831 (153,017 , 158,644)	71,950,793 (70,664,015 , 73,237,570)
$2,000,000 under $5,000,000	233,468 (231,870 , 235,067)	189,909,559 (188,646,224 , 191,172,895)
$5,000,000 under $10,000,000	63,288 (62,769 , 63,806)	116,498,227 (115,535,248 , 117,461,205)
$10,000,000 or more	45,273 (45,273 , 45,273)	356,151,525 (356,151,525 , 356,151,525)
Taxable returns, total	**104,566,159 (104,251,917 , 104,880,400)**	**2,252,025,728 (2,247,504,238 , 2,256,547,219)**
No adjusted gross income	4,361 (2,131 , 6,590)	193,520 (145,088 , 241,951)
$1 under $5,000	142,544 (119,247 , 165,841)	73,577 (-28,230 , 175,384)
$5,000 under $10,000	184,757 (158,201 , 211,313)	79,249 (63,983 , 94,516)
$10,000 under $15,000	1,055,682 (992,388 , 1,118,977)	217,711 (190,858 , 244,564)
$15,000 under $20,000	3,224,964 (3,115,693 , 3,334,234)	1,651,944 (1,587,949 , 1,715,940)
$20,000 under $25,000	4,511,653 (4,383,344 , 4,639,961)	4,359,064 (4,228,664 , 4,489,464)
$25,000 under $30,000	5,152,142 (5,015,385 , 5,288,899)	7,486,517 (7,211,170 , 7,761,863)
$30,000 under $40,000	10,942,006 (10,748,600 , 11,135,413)	23,907,351 (23,463,471 , 24,351,231)
$40,000 under $50,000	10,179,035 (9,990,931 , 10,367,138)	32,544,004 (31,921,571 , 33,166,436)
$50,000 under $75,000	20,080,197 (19,850,019 , 20,310,375)	106,274,695 (104,996,977 , 107,552,413)
$75,000 under $100,000	13,899,732 (13,708,691 , 14,090,772)	119,853,748 (118,104,277 , 121,603,219)
$100,000 under $200,000	23,680,322 (23,514,769 , 23,845,874)	401,965,265 (398,940,021 , 404,990,509)
$200,000 under $500,000	9,020,157 (8,936,451 , 9,103,863)	451,163,724 (447,474,092 , 454,853,356)
$500,000 under $1,000,000	1,614,745 (1,595,906 , 1,633,584)	250,261,042 (247,204,539 , 253,317,544)
$1,000,000 or more	873,863 (868,202 , 879,523)	851,994,319 (849,772,659 , 854,215,979)
Nontaxable returns, total	**23,308,440 (23,042,651 , 23,574,229)**	**38,452,917 (37,710,947 , 39,194,887)**

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.
[1] Not included in total income.
[2] See Table 1.4A for more details of sales of capital assets reported on Form 1040, Schedule D.
[3] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[Coefficients of variation for number of returns and amounts are percentages]

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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.02**	**0.07**	**0.04**	**0.07**	**0.12**	**0.17**	**0.33**	**0.81**	**0.91**	**2.26**	**0.40**	**0.52**
No adjusted gross income	1.34	0.79	1.52	0.80	2.57	2.59	2.74	2.05	7.96	6.52	3.43	3.22
$1 under $5,000	1.03	1.25	1.03	1.28	1.36	2.03	2.34	8.48	10.67	17.33	3.43	6.09
$5,000 under $10,000	1.00	1.02	1.00	1.03	1.21	1.41	2.91	8.93	11.23	27.91	3.50	6.47
$10,000 under $15,000	0.94	0.94	0.94	0.94	1.15	1.29	2.61	8.55	10.36	23.24	3.66	6.92
$15,000 under $20,000	0.95	0.96	0.95	0.96	1.15	1.28	2.60	8.60	10.54	26.89	3.57	7.06
$20,000 under $25,000	1.01	1.01	1.01	1.02	1.16	1.24	2.60	9.37	10.73	28.44	3.75	7.75
$25,000 under $30,000	1.02	1.02	1.02	1.02	1.14	1.20	2.57	9.61	10.73	21.56	3.75	8.30
$30,000 under $40,000	0.72	0.72	0.72	0.73	0.79	0.82	1.85	7.62	7.12	16.20	2.53	5.90
$40,000 under $50,000	0.83	0.83	0.83	0.83	0.90	0.93	1.81	8.55	6.31	14.40	2.45	5.76
$50,000 under $75,000	0.54	0.53	0.54	0.54	0.61	0.64	1.14	5.12	3.80	10.86	1.49	3.62
$75,000 under $100,000	0.68	0.68	0.68	0.68	0.76	0.81	1.20	5.84	3.80	9.97	1.52	3.66
$100,000 under $200,000	0.35	0.34	0.35	0.34	0.44	0.48	0.67	3.79	2.00	12.68	0.83	2.17
$200,000 under $500,000	0.47	0.40	0.47	0.40	0.55	0.56	0.60	2.95	1.32	3.06	0.64	1.57
$500,000 under $1,000,000	0.59	0.59	0.59	0.59	0.69	0.85	0.67	3.07	1.29	3.04	0.70	1.98
$1,000,000 under $1,500,000	0.75	0.76	0.75	0.76	0.87	1.17	0.80	3.65	1.37	3.21	0.84	2.39
$1,500,000 under $2,000,000	0.92	0.87	0.92	0.87	1.06	1.43	0.94	2.92	1.37	2.77	0.99	2.00
$2,000,000 under $5,000,000	0.35	0.32	0.35	0.32	0.42	0.63	0.36	1.38	0.55	1.40	0.38	1.01
$5,000,000 under $10,000,000	0.42	0.40	0.42	0.40	0.49	0.84	0.42	1.35	0.58	1.30	0.44	1.20
$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
Taxable returns, total	**0.15**	**0.09**	**0.15**	**0.09**	**0.20**	**0.19**	**0.36**	**0.84**	**0.93**	**2.37**	**0.42**	**0.53**
No adjusted gross income	26.04	1.00	16.11	0.98	20.58	12.88	17.45	3.12	18.49	12.01	13.32	2.20
$1 under $5,000	8.34	8.82	8.34	8.80	14.00	41.80	15.81	29.19	* 44.58	* 55.17	12.82	19.05
$5,000 under $10,000	7.33	7.46	7.33	7.45	9.53	10.35	14.50	28.07	* 44.23	* 46.60	10.37	18.75
$10,000 under $15,000	3.06	3.07	3.06	3.07	3.63	3.81	9.41	26.32	36.35	43.11	10.79	24.32
$15,000 under $20,000	1.73	1.73	1.73	1.74	2.17	2.33	4.63	15.86	19.47	30.15	6.44	16.16
$20,000 under $25,000	1.45	1.45	1.45	1.46	1.63	1.72	3.97	14.00	16.60	60.29	5.20	11.74
$25,000 under $30,000	1.35	1.36	1.35	1.36	1.50	1.56	3.50	12.91	14.72	41.01	5.01	11.54
$30,000 under $40,000	0.90	0.91	0.90	0.91	0.99	1.02	2.27	9.03	8.38	20.41	2.91	6.49
$40,000 under $50,000	0.94	0.95	0.94	0.95	1.03	1.06	2.02	9.75	6.94	17.03	2.66	5.84
$50,000 under $75,000	0.58	0.58	0.58	0.58	0.67	0.69	1.21	5.45	3.97	11.36	1.56	3.71
$75,000 under $100,000	0.70	0.71	0.70	0.71	0.79	0.84	1.24	5.97	3.90	10.81	1.56	3.70
$100,000 under $200,000	0.36	0.34	0.36	0.34	0.45	0.49	0.67	3.75	2.02	13.23	0.83	2.22
$200,000 under $500,000	0.47	0.40	0.47	0.40	0.55	0.56	0.60	2.97	1.32	3.08	0.64	1.57
$500,000 under $1,000,000	0.59	0.59	0.59	0.59	0.69	0.85	0.67	3.08	1.29	3.04	0.70	1.98
$1,000,000 or more	0.33	0.12	0.33	0.12	0.40	0.36	0.35	0.48	0.55	0.74	0.36	0.39
Nontaxable returns, total	**0.28**	**0.63**	**0.30**	**0.62**	**0.40**	**0.61**	**0.94**	**3.09**	**3.72**	**6.01**	**1.35**	**2.90**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
							Net income		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	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**0.41**	**0.58**	**1.68**	**2.19**	**6.05**	**8.16**	**0.36**	**0.69**	**0.93**	**1.28**	**1.38**	**3.36**
No adjusted gross income	3.57	3.57	19.05	18.76	74.59	52.40	5.01	5.27	2.47	2.78	15.57	36.99
$1 under $5,000	3.62	6.85	21.22	35.41	* 49.97	* 52.49	2.51	3.80	8.52	16.95	8.08	11.99
$5,000 under $10,000	3.67	7.11	20.80	24.93	26.16	28.47	2.37	2.70	7.40	10.77	7.93	12.12
$10,000 under $15,000	3.83	7.62	17.35	24.50	26.70	29.28	2.03	2.36	4.99	7.81	8.69	14.51
$15,000 under $20,000	3.71	8.01	16.27	26.62	25.81	29.80	2.37	2.89	4.41	6.84	9.20	15.50
$20,000 under $25,000	3.94	8.82	16.40	22.13	34.11	42.42	2.69	3.45	4.87	6.88	8.74	15.37
$25,000 under $30,000	3.92	9.59	14.93	21.25	33.31	39.46	2.95	3.85	4.91	7.53	9.77	19.47
$30,000 under $40,000	2.63	6.73	8.69	12.82	19.53	24.46	2.35	3.25	3.60	5.46	6.37	12.52
$40,000 under $50,000	2.54	6.72	7.79	11.85	22.93	28.15	2.70	3.89	3.94	5.94	6.14	11.92
$50,000 under $75,000	1.54	4.21	4.01	5.34	12.89	15.97	1.81	2.83	2.98	5.16	3.76	7.34
$75,000 under $100,000	1.56	4.26	3.89	5.21	18.15	21.38	2.28	3.57	3.61	6.10	4.10	8.12
$100,000 under $200,000	0.85	2.56	2.93	4.25	15.47	19.90	1.34	2.21	2.40	3.62	2.70	6.03
$200,000 under $500,000	0.65	1.77	3.90	5.82	** 14.66	** 15.91	1.28	1.87	2.41	3.68	2.81	8.12
$500,000 under $1,000,000	0.72	2.25	6.45	8.93	**	**	1.68	2.53	3.21	4.84	4.44	14.95
$1,000,000 under $1,500,000	0.85	2.72	7.01	15.48	**	**	2.03	3.25	3.75	5.17	6.51	24.50
$1,500,000 under $2,000,000	1.00	2.28	7.26	13.76	**	**	2.04	3.10	3.58	5.28	8.05	16.97
$2,000,000 under $5,000,000	0.38	1.15	3.35	9.88	**	**	0.99	1.85	1.67	2.59	4.38	14.63
$5,000,000 under $10,000,000	0.45	1.37	3.43	5.77	**	**	1.11	2.31	1.71	1.85	6.63	24.00
$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
Taxable returns, total	**0.43**	**0.59**	**1.76**	**2.29**	**6.89**	**8.77**	**0.66**	**0.86**	**1.20**	**1.62**	**1.49**	**3.58**
No adjusted gross income	13.52	2.21	81.26	58.01	**	**	25.81	7.02	27.28	3.41	* 48.77	* 76.84
$1 under $5,000	13.26	22.42	** 49.87	** 62.90	0.00	0.00	* 39.11	* 48.92	* 49.97	* 51.37	24.24	32.10
$5,000 under $10,000	10.54	19.05	**	**	0.00	0.00	24.30	29.52	* 57.70	* 68.73	19.60	23.74
$10,000 under $15,000	11.12	29.34	**	**	0.00	0.00	9.77	12.78	16.99	23.49	21.53	30.44
$15,000 under $20,000	6.78	20.62	25.07	32.41	** 31.60	** 35.57	6.13	8.31	9.24	14.76	17.28	33.60
$20,000 under $25,000	5.47	13.94	21.14	29.43	* 46.49	* 57.70	4.71	6.37	7.36	10.59	10.77	20.91
$25,000 under $30,000	5.24	10.62	17.80	26.12	* 44.70	* 49.48	4.81	6.61	7.07	10.99	13.96	24.14
$30,000 under $40,000	3.03	6.90	9.91	15.00	23.44	28.48	3.38	4.87	4.89	8.07	7.10	13.23
$40,000 under $50,000	2.75	6.34	8.44	13.30	26.71	29.10	3.45	5.17	4.74	7.14	6.48	12.79
$50,000 under $75,000	1.61	4.28	4.23	5.63	13.12	16.19	2.12	3.37	3.27	5.72	3.88	7.64
$75,000 under $100,000	1.60	4.28	3.98	5.37	18.18	21.47	2.45	3.90	3.76	6.44	4.16	8.21
$100,000 under $200,000	0.86	2.62	2.95	4.29	15.66	20.19	1.37	2.26	2.42	3.68	2.71	6.05
$200,000 under $500,000	0.65	1.77	3.90	5.84	** 14.66	** 15.91	1.29	1.88	2.41	3.72	2.81	8.13
$500,000 under $1,000,000	0.72	2.25	6.45	8.94	**	**	1.68	2.54	3.22	4.86	4.44	14.95
$1,000,000 or more	0.37	0.43	3.37	3.66	**	**	0.98	1.10	1.67	1.10	4.32	14.32
Nontaxable returns, total	**1.42**	**3.35**	**5.63**	**7.56**	**12.63**	**17.38**	**0.69**	**1.32**	**1.68**	**2.14**	**3.67**	**7.32**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D [2]				Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities	
	Taxable net gain		Taxable net loss		Net gain		Net loss				Total [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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**0.53**	**0.25**	**0.93**	**1.04**	**2.00**	**0.93**	**2.53**	**2.73**	**0.69**	**0.97**	**0.46**	**0.97**
No adjusted gross income	4.58	1.93	3.46	3.62	7.38	4.58	7.71	4.88	6.83	8.17	5.00	7.29
$1 under $5,000	5.38	11.40	5.98	6.73	31.20	27.31	28.32	36.61	5.79	8.99	3.62	11.61
$5,000 under $10,000	5.40	10.98	5.81	6.64	29.41	31.07	23.25	31.69	4.41	5.40	3.15	10.30
$10,000 under $15,000	5.09	8.65	5.81	6.60	22.46	23.49	21.17	37.75	4.20	5.37	2.75	4.71
$15,000 under $20,000	4.84	9.42	5.70	6.72	22.59	42.15	24.42	40.08	4.25	5.78	2.73	4.10
$20,000 under $25,000	5.00	9.67	6.22	7.40	23.63	30.22	24.19	33.60	4.47	5.66	2.80	4.34
$25,000 under $30,000	4.80	7.80	6.08	7.25	23.77	29.40	21.91	46.08	4.40	5.67	2.80	4.34
$30,000 under $40,000	3.26	6.54	4.42	5.26	13.31	16.29	15.76	28.23	3.32	4.51	2.03	4.58
$40,000 under $50,000	3.15	5.58	4.69	5.53	16.14	18.56	19.32	36.40	3.24	4.32	2.09	3.13
$50,000 under $75,000	1.97	3.51	3.01	3.55	9.22	12.47	11.88	22.83	2.03	2.79	1.32	2.14
$75,000 under $100,000	1.98	3.45	3.26	3.81	9.21	11.92	10.42	18.14	2.14	3.01	1.46	2.66
$100,000 under $200,000	1.10	1.96	2.08	2.40	4.97	6.90	6.76	12.07	1.37	2.06	0.96	1.92
$200,000 under $500,000	0.77	1.23	1.68	1.85	3.12	4.64	3.89	8.35	1.31	1.99	1.05	2.54
$500,000 under $1,000,000	0.83	1.35	2.03	2.17	2.97	6.68	3.63	7.46	1.82	3.53	1.52	3.78
$1,000,000 under $1,500,000	0.95	1.53	2.45	2.57	2.86	6.75	3.43	6.43	2.21	5.04	1.86	6.77
$1,500,000 under $2,000,000	1.06	1.42	2.63	2.70	2.44	5.76	2.97	7.37	2.23	5.84	1.94	4.05
$2,000,000 under $5,000,000	0.42	0.58	1.24	1.27	1.06	2.55	1.35	2.71	1.07	3.09	0.91	2.27
$5,000,000 under $10,000,000	0.47	0.60	1.48	1.51	1.00	2.52	1.35	2.44	1.20	4.16	1.02	2.45
$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
Taxable returns, total	**0.55**	**0.25**	**1.07**	**1.21**	**2.15**	**0.93**	**2.78**	**3.01**	**0.74**	**1.01**	**0.51**	**1.01**
No adjusted gross income	18.68	2.02	31.84	33.76	** 12.13	** 6.10	** 73.22	** 11.12	35.31	21.42	40.52	49.99
$1 under $5,000	15.56	17.35	* 44.68	* 53.60	**	**	0.00	0.00	* 40.80	* 46.83	28.73	33.84
$5,000 under $10,000	13.61	21.10	41.01	46.66	0.00	0.00	0.00	0.00	* 55.92	* 52.29	23.80	30.62
$10,000 under $15,000	13.87	18.04	21.38	28.80	** 54.28	** 77.69	**	**	19.42	27.15	9.67	12.18
$15,000 under $20,000	8.79	18.12	9.67	11.90	**	**	* 53.52	* 71.17	6.30	7.79	3.98	5.35
$20,000 under $25,000	7.32	15.19	8.64	10.51	38.01	56.92	* 49.94	* 83.98	6.36	7.85	3.87	6.29
$25,000 under $30,000	6.42	10.79	8.34	10.19	43.48	65.66	29.75	44.26	5.58	7.19	3.47	5.28
$30,000 under $40,000	3.90	7.36	5.21	6.31	22.05	24.64	22.81	38.66	3.61	4.85	2.26	4.65
$40,000 under $50,000	3.51	6.23	5.21	6.15	22.01	27.57	22.89	43.17	3.40	4.49	2.21	3.11
$50,000 under $75,000	2.10	3.90	3.20	3.77	11.04	15.95	13.07	22.80	2.08	2.84	1.36	2.20
$75,000 under $100,000	2.05	3.64	3.35	3.94	9.95	13.62	10.93	19.99	2.17	3.05	1.48	2.69
$100,000 under $200,000	1.12	2.01	2.10	2.42	5.09	7.20	6.90	13.00	1.38	2.07	0.97	1.93
$200,000 under $500,000	0.78	1.24	1.69	1.86	3.13	4.68	3.90	8.58	1.31	1.99	1.05	2.54
$500,000 under $1,000,000	0.83	1.36	2.04	2.17	2.97	6.70	3.63	7.55	1.82	3.53	1.52	3.78
$1,000,000 or more	0.41	0.16	1.26	1.30	1.01	0.43	1.35	1.33	1.07	1.85	0.91	2.80
Nontaxable returns, total	**1.82**	**2.27**	**2.00**	**2.20**	**5.46**	**5.15**	**5.88**	**4.72**	**1.92**	**2.87**	**1.24**	**2.85**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Pensions and annuities—continued		Rent				Royalty				Farm rental	
	Taxable [3]		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net 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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**0.49**	**0.69**	**1.17**	**1.35**	**1.22**	**1.16**	**2.07**	**2.41**	**9.29**	**16.01**	**4.83**	**8.42**
No adjusted gross income	5.42	7.70	6.18	4.86	5.23	3.36	11.72	9.97	** 37.74	** 49.99	25.52	25.93
$1 under $5,000	3.76	6.13	10.98	12.76	12.09	17.07	16.89	41.51	**	**	* 47.15	* 53.41
$5,000 under $10,000	3.22	4.03	8.31	9.36	12.69	16.40	14.71	25.53	* 70.57	* 77.25	* 48.32	* 54.47
$10,000 under $15,000	2.80	3.24	7.78	9.73	10.06	11.26	14.15	26.03	0.00	0.00	26.53	34.72
$15,000 under $20,000	2.79	3.31	8.03	10.03	11.32	13.75	14.38	33.27	* 77.97	* 90.57	33.25	41.95
$20,000 under $25,000	2.87	3.44	8.50	11.01	10.20	12.88	15.28	33.05	* 59.53	* 83.02	25.54	30.19
$25,000 under $30,000	2.89	3.51	9.19	11.62	9.55	12.40	14.72	36.42	* 95.32	* 70.32	28.86	36.89
$30,000 under $40,000	2.11	2.60	6.64	9.26	6.98	9.80	12.58	24.65	* 70.24	* 86.57	25.13	37.47
$40,000 under $50,000	2.16	2.68	6.73	9.76	7.09	9.29	11.21	28.16	* 49.84	* 60.18	25.47	34.54
$50,000 under $75,000	1.37	1.74	4.06	6.24	4.26	2.41	7.11	17.77	40.66	61.37	14.63	29.47
$75,000 under $100,000	1.52	1.96	4.20	6.49	4.27	4.70	6.80	16.44	34.75	47.96	14.94	22.51
$100,000 under $200,000	1.03	1.43	2.46	3.63	2.61	3.63	4.74	11.50	20.37	33.55	9.18	17.19
$200,000 under $500,000	1.18	1.68	1.72	2.96	1.76	2.57	3.45	8.08	14.10	34.55	** 7.39	** 14.40
$500,000 under $1,000,000	1.80	3.46	2.07	3.55	2.09	2.94	3.39	8.94	14.41	51.28	**	**
$1,000,000 under $1,500,000	2.26	5.06	2.30	3.76	2.42	3.66	3.28	8.89	13.37	41.86	11.40	22.80
$1,500,000 under $2,000,000	2.29	6.22	2.14	3.56	2.29	3.44	2.75	8.72	10.69	22.50	12.25	27.88
$2,000,000 under $5,000,000	1.12	3.39	1.06	2.05	1.13	2.14	1.12	4.07	4.22	11.78	6.26	13.52
$5,000,000 under $10,000,000	1.24	5.39	1.16	2.18	1.24	1.84	1.02	4.13	3.85	11.72	6.58	17.63
$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
Taxable returns, total	**0.54**	**0.73**	**1.28**	**1.45**	**1.33**	**1.25**	**2.21**	**2.47**	**9.81**	**14.42**	**5.23**	**9.11**
No adjusted gross income	45.19	30.21	** 56.08	** 12.70	33.77	6.40	** 60.17	** 12.54	14.25	0.00	** 98.42	** 81.32
$1 under $5,000	28.73	33.84	**	**	** 91.57	** 96.40	**	**	0.00	0.00	0.00	0.00
$5,000 under $10,000	24.51	28.98	0.00	0.00	**	**	* 64.02	* 77.61	0.00	0.00	0.00	0.00
$10,000 under $15,000	9.72	10.63	41.24	44.69	41.19	26.28	* 67.60	* 82.03	0.00	0.00	**	**
$15,000 under $20,000	4.02	4.36	16.00	19.39	20.31	25.08	20.75	46.36	0.00	0.00	* 57.71	* 69.73
$20,000 under $25,000	3.96	4.65	12.88	16.60	18.35	24.65	21.31	38.50	** 71.53	** 94.10	35.44	40.70
$25,000 under $30,000	3.58	4.26	13.43	16.36	12.95	16.84	19.40	42.23	**	**	* 39.99	* 49.87
$30,000 under $40,000	2.33	2.79	8.44	12.15	9.14	12.56	14.00	29.77	* 70.64	* 95.30	29.59	47.82
$40,000 under $50,000	2.28	2.78	7.43	10.84	8.20	11.29	12.41	30.03	* 49.98	* 62.04	26.35	34.73
$50,000 under $75,000	1.41	1.78	4.38	6.82	4.67	2.34	7.46	19.03	* 40.74	* 61.81	15.20	30.34
$75,000 under $100,000	1.54	1.98	4.39	6.88	4.47	4.96	6.95	15.98	34.93	50.83	15.29	23.31
$100,000 under $200,000	1.04	1.44	2.49	3.70	2.64	3.67	4.78	11.74	20.97	34.88	9.21	17.29
$200,000 under $500,000	1.18	1.68	1.73	2.97	1.76	2.58	3.46	8.10	14.14	34.62	** 7.40	** 14.41
$500,000 under $1,000,000	1.80	3.47	2.07	3.55	2.09	2.96	3.39	8.94	14.42	51.31	**	**
$1,000,000 or more	1.11	2.31	1.06	1.28	1.13	1.24	1.08	1.69	3.99	6.80	6.07	11.93
Nontaxable returns, total	**1.29**	**1.86**	**2.97**	**3.51**	**3.14**	**2.99**	**5.68**	**11.15**	**28.50**	**52.01**	**12.62**	**16.30**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Farm rental—continued		Total rental and royalty				Partnership				S corporation	
	Net loss		Net income		Net loss		Net income		Net loss		Net 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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**10.54**	**13.20**	**1.05**	**1.23**	**1.47**	**1.60**	**1.31**	**0.73**	**1.67**	**0.72**	**1.25**	**0.55**
No adjusted gross income	** 31.04	** 41.04	5.77	4.49	5.07	5.10	7.97	3.67	4.91	1.83	8.39	3.42
$1 under $5,000	**	**	9.22	12.19	13.13	20.56	18.15	26.32	20.46	40.88	21.56	30.84
$5,000 under $10,000	** 49.99	** 69.57	7.28	8.76	12.73	16.88	16.91	26.85	18.55	30.39	16.68	28.43
$10,000 under $15,000	**	**	6.78	9.25	10.53	17.94	14.06	16.85	17.84	27.93	16.95	34.42
$15,000 under $20,000	** 40.79	** 52.00	7.02	9.44	11.25	15.35	14.36	19.08	16.54	25.45	13.14	15.42
$20,000 under $25,000	**	**	7.41	10.11	10.35	13.18	14.58	18.44	16.89	29.24	13.02	14.78
$25,000 under $30,000	* 97.90	* 90.38	7.62	10.85	9.69	12.91	13.84	18.23	16.24	21.01	11.97	14.76
$30,000 under $40,000	* 44.68	* 66.90	5.93	8.73	6.86	9.87	10.31	15.17	12.68	18.60	8.16	9.84
$40,000 under $50,000	39.67	48.47	5.74	9.18	7.09	9.12	9.70	13.67	11.42	15.00	8.77	10.59
$50,000 under $75,000	* 37.76	* 51.76	3.53	6.21	4.29	5.76	6.13	9.74	7.76	11.56	5.25	6.54
$75,000 under $100,000	34.98	38.43	3.61	6.02	4.31	6.32	6.29	9.72	7.44	9.53	5.27	6.58
$100,000 under $200,000	21.21	30.81	2.22	3.62	3.01	4.20	3.32	5.38	4.16	5.12	2.90	3.72
$200,000 under $500,000	** 14.70	** 17.92	1.66	3.00	2.70	3.89	1.85	2.83	2.50	3.30	1.73	1.98
$500,000 under $1,000,000	**	**	1.88	3.71	2.95	3.93	1.64	2.57	2.33	2.76	1.69	2.01
$1,000,000 under $1,500,000	**	**	1.99	3.87	3.20	4.42	1.63	2.76	2.34	2.61	1.70	2.08
$1,500,000 under $2,000,000	**	**	1.83	4.04	2.67	4.46	1.51	2.15	2.02	2.54	1.64	1.94
$2,000,000 under $5,000,000	**	**	0.82	2.13	1.36	2.37	0.67	1.08	0.91	1.14	0.73	0.85
$5,000,000 under $10,000,000	**	**	0.83	2.42	1.40	2.09	0.71	1.23	0.91	0.66	0.79	0.99
$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
Taxable returns, total	**12.23**	**14.64**	**1.14**	**1.31**	**1.66**	**1.75**	**1.35**	**0.74**	**1.84**	**0.69**	**1.29**	**0.55**
No adjusted gross income	*	*	31.73	9.97	** 32.62	** 4.44	19.05	4.23	** 24.04	** 1.78	11.38	4.59
$1 under $5,000	0.00	0.00	* 57.71	* 75.96	0.00	0.00	** 37.78	** 57.09	**	**	** 47.02	** 85.31
$5,000 under $10,000	0.00	0.00	* 64.02	* 77.61	**	**	**	**	* 63.92	* 79.10	**	**
$10,000 under $15,000	0.00	0.00	35.21	47.48	41.32	48.50	34.91	44.34	* 44.68	* 66.22	* 62.55	* 63.92
$15,000 under $20,000	** 44.70	** 64.00	12.90	17.60	20.34	25.38	28.32	34.80	* 55.15	* 76.35	20.58	23.86
$20,000 under $25,000	0.00	0.00	10.94	15.12	18.50	23.85	28.86	36.92	* 35.12	* 66.08	17.74	19.64
$25,000 under $30,000	**	**	10.61	14.84	13.11	16.87	19.03	25.50	25.24	39.21	16.04	20.64
$30,000 under $40,000	**	**	7.25	11.14	8.98	12.13	13.83	23.00	17.51	34.39	11.05	13.37
$40,000 under $50,000	* 40.80	* 51.26	6.31	10.10	8.17	10.72	11.46	16.26	13.50	22.59	10.21	12.77
$50,000 under $75,000	* 49.97	* 64.54	3.76	6.77	4.72	6.44	6.85	11.31	8.60	16.38	5.96	7.50
$75,000 under $100,000	36.21	41.92	3.75	6.30	4.51	6.63	6.66	10.54	7.97	12.88	5.69	7.20
$100,000 under $200,000	21.22	30.87	2.25	3.69	3.05	4.33	3.38	5.56	4.28	5.90	2.95	3.81
$200,000 under $500,000	** 14.86	** 17.99	1.66	3.00	2.71	3.93	1.86	2.83	2.51	3.46	1.73	1.99
$500,000 under $1,000,000	**	**	1.88	3.71	2.95	3.95	1.64	2.57	2.33	2.78	1.69	2.01
$1,000,000 or more	**	**	0.82	1.08	1.34	1.48	0.67	0.56	0.90	0.31	0.74	0.41
Nontaxable returns, total	**20.79**	**28.23**	**2.67**	**3.46**	**3.15**	**3.70**	**4.55**	**5.60**	**4.02**	**1.85**	**4.44**	**4.73**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	S corporation—continued		Estate and trust				Farm				Unemployment compensation	
	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	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**1.25**	**1.58**	**3.23**	**2.02**	**9.89**	**2.66**	**3.40**	**3.43**	**1.66**	**2.00**	**0.74**	**0.91**
No adjusted gross income	8.39	3.20	17.89	9.33	31.34	8.63	14.43	9.55	5.39	3.87	6.50	7.02
$1 under $5,000	21.56	28.31	43.44	45.36	* 58.34	* 62.37	20.79	31.96	20.00	29.49	7.06	9.56
$5,000 under $10,000	16.68	24.28	35.10	40.16	* 92.00	* 81.22	24.88	27.40	17.18	23.52	4.61	5.73
$10,000 under $15,000	16.95	27.74	36.84	43.99	* 79.61	* 85.92	20.60	25.54	15.75	18.80	2.94	3.34
$15,000 under $20,000	13.14	22.57	23.83	28.93	* 62.14	* 88.49	21.72	25.63	16.19	19.89	2.28	2.53
$20,000 under $25,000	13.02	22.41	30.46	39.86	* 57.77	* 73.13	31.52	32.93	15.31	19.01	2.44	2.75
$25,000 under $30,000	11.97	21.13	32.93	45.62	* 89.87	* 95.33	23.87	27.58	15.41	19.40	2.66	3.07
$30,000 under $40,000	8.16	16.09	23.32	29.61	65.75	48.84	17.14	20.35	10.67	12.92	2.20	2.64
$40,000 under $50,000	8.77	20.07	25.13	33.74	* 84.43	* 58.02	17.17	21.48	10.80	13.08	2.74	3.41
$50,000 under $75,000	5.25	10.54	14.47	20.79	78.53	70.02	11.47	15.65	6.96	9.75	2.19	2.84
$75,000 under $100,000	5.27	10.89	12.02	18.70	44.76	49.83	11.03	13.77	6.83	9.10	2.73	3.46
$100,000 under $200,000	2.90	5.43	7.04	11.20	26.07	24.80	7.25	7.81	4.50	5.37	2.22	2.86
$200,000 under $500,000	1.73	4.14	4.70	8.30	17.11	18.68	6.29	6.52	4.50	4.87	2.95	3.71
$500,000 under $1,000,000	1.69	4.26	4.84	9.09	14.56	13.93	9.11	7.98	5.76	6.90	4.96	6.19
$1,000,000 under $1,500,000	1.70	4.04	5.01	9.55	11.95	17.08	10.33	11.75	6.08	6.37	6.84	8.13
$1,500,000 under $2,000,000	1.64	4.23	4.24	7.64	7.85	11.67	9.38	14.04	5.28	7.04	7.11	8.21
$2,000,000 under $5,000,000	0.73	2.15	1.84	3.44	3.80	5.51	5.18	8.45	2.76	3.57	4.12	5.19
$5,000,000 under $10,000,000	0.79	1.32	1.78	3.53	3.03	2.76	5.38	9.00	2.96	3.37	5.70	7.21
$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
Taxable returns, total	**1.29**	**1.65**	**3.35**	**2.05**	**10.53**	**2.29**	**4.13**	**3.89**	**2.28**	**2.57**	**0.96**	**1.19**
No adjusted gross income	11.38	13.07	22.69	6.21	** 13.84	** 10.37	** 96.03	** 52.39	15.47	9.36	51.70	40.81
$1 under $5,000	** 37.59	** 90.22	** 44.74	** 62.93	**	**	0.00	0.00	0.00	0.00	31.61	42.81
$5,000 under $10,000	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00	15.77	19.75
$10,000 under $15,000	**	**	**	**	0.00	0.00	**	**	* 69.28	* 78.44	7.15	7.60
$15,000 under $20,000	20.58	40.75	* 35.31	* 41.84	0.00	0.00	* 62.03	* 93.86	* 46.45	* 51.99	3.82	4.08
$20,000 under $25,000	17.74	40.67	* 41.69	* 53.18	0.00	0.00	* 62.30	* 68.32	33.82	46.87	3.58	4.03
$25,000 under $30,000	16.04	33.85	* 49.94	* 78.95	** 76.95	** 97.83	39.58	47.48	26.59	34.91	3.85	4.49
$30,000 under $40,000	11.05	24.34	24.83	31.92	0.00	0.00	22.67	27.93	14.85	20.75	2.87	3.50
$40,000 under $50,000	10.21	29.29	26.87	34.70	**	**	20.79	29.29	12.94	16.87	3.24	4.02
$50,000 under $75,000	5.96	13.56	15.37	22.23	**	**	13.37	20.25	7.96	11.55	2.44	3.17
$75,000 under $100,000	5.69	12.34	12.30	19.07	50.49	61.74	11.85	14.45	7.17	9.87	2.85	3.62
$100,000 under $200,000	2.95	5.91	7.08	11.26	26.56	33.99	7.51	8.30	4.61	5.56	2.24	2.89
$200,000 under $500,000	1.73	4.23	4.71	8.35	17.27	22.85	6.31	6.56	4.51	4.93	2.95	3.71
$500,000 under $1,000,000	1.69	4.27	4.84	9.09	14.58	13.97	9.11	7.99	5.76	6.90	4.96	6.19
$1,000,000 or more	0.74	0.68	1.82	1.27	3.18	1.26	5.07	4.93	2.74	2.04	4.02	4.75
Nontaxable returns, total	**4.44**	**2.99**	**11.86**	**9.19**	**24.04**	**8.72**	**6.83**	**7.97**	**3.77**	**3.66**	**1.22**	**1.48**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Social Security benefits				Foreign-earned income exclusion		Other income				Net operating loss	
	Total [1]		Taxable				Net income		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	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**0.48**	**0.53**	**0.54**	**0.63**	**0.16**	**0.48**	**1.15**	**1.81**	**4.12**	**4.52**	**2.34**	**0.82**
No adjusted gross income	2.69	2.98	59.70	19.44	2.16	2.65	7.90	8.54	13.80	11.58	3.08	0.92
$1 under $5,000	2.18	2.45	23.33	26.80	2.47	2.87	5.55	10.14	15.12	22.63	10.99	16.31
$5,000 under $10,000	2.37	2.65	13.48	16.99	5.30	5.63	7.66	13.99	21.59	27.93	11.53	20.50
$10,000 under $15,000	2.23	2.45	5.87	10.93	6.05	6.11	6.87	11.07	20.02	27.46	10.93	22.81
$15,000 under $20,000	2.36	2.63	3.14	4.27	7.18	7.14	6.44	11.06	22.19	38.83	13.17	19.15
$20,000 under $25,000	2.61	2.90	2.82	3.53	7.20	6.94	6.74	12.91	24.85	35.05	17.02	19.92
$25,000 under $30,000	2.73	3.02	2.77	3.16	7.89	7.79	7.23	13.98	18.09	25.54	13.47	17.65
$30,000 under $40,000	2.11	2.36	2.12	2.33	5.88	5.67	5.11	10.08	17.08	23.15	10.74	12.90
$40,000 under $50,000	2.22	2.49	2.22	2.35	6.53	6.30	5.58	12.53	16.93	24.09	14.48	16.78
$50,000 under $75,000	1.43	1.60	1.43	1.52	4.42	4.21	3.67	9.13	12.03	16.87	11.15	13.75
$75,000 under $100,000	1.61	1.80	1.61	1.76	5.12	4.92	3.88	9.41	16.11	22.50	14.48	16.42
$100,000 under $200,000	1.16	1.30	1.16	1.29	2.35	2.04	2.58	7.46	10.82	14.19	8.78	7.76
$200,000 under $500,000	1.29	1.41	1.29	1.41	1.50	1.72	2.14	6.46	8.13	19.36	6.46	5.84
$500,000 under $1,000,000	1.81	1.99	1.81	1.99	2.56	2.71	2.18	7.31	7.61	16.07	7.17	4.91
$1,000,000 under $1,500,000	2.14	2.34	2.14	2.34	2.08	2.35	2.29	8.53	8.31	16.03	6.90	4.54
$1,500,000 under $2,000,000	2.06	2.22	2.06	2.22	3.20	3.53	2.12	6.79	7.82	24.43	5.37	5.02
$2,000,000 under $5,000,000	0.99	1.09	0.99	1.09	1.89	2.10	0.90	3.57	3.48	11.75	2.83	2.14
$5,000,000 under $10,000,000	1.09	1.18	1.09	1.18	0.48	0.52	0.88	3.94	3.50	4.43	2.66	1.01
$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
Taxable returns, total	**0.57**	**0.62**	**0.58**	**0.65**	**1.34**	**1.13**	**1.28**	**1.93**	**5.15**	**5.16**	**4.41**	**1.24**
No adjusted gross income	23.88	22.28	**	**	52.97	50.24	40.97	15.93	75.83	1.69	13.28	1.24
$1 under $5,000	27.76	31.24	0.00	0.00	* 46.69	* 46.86	18.07	25.05	** 68.79	** 78.32	0.00	0.00
$5,000 under $10,000	23.17	25.97	** 67.68	** 68.13	* 41.85	* 43.40	17.95	24.00	**	**	* 70.57	* 62.91
$10,000 under $15,000	9.21	10.08	16.92	29.60	15.80	15.95	19.11	26.49	46.14	50.45	36.42	55.71
$15,000 under $20,000	3.72	3.95	4.44	5.79	12.14	12.73	10.14	16.19	33.09	54.75	25.02	30.53
$20,000 under $25,000	3.73	4.01	3.86	5.03	12.11	12.33	10.09	17.66	49.83	51.77	26.73	32.64
$25,000 under $30,000	3.44	3.79	3.46	3.98	10.87	11.15	9.80	18.44	28.47	39.01	21.40	25.57
$30,000 under $40,000	2.31	2.56	2.31	2.51	7.40	7.30	6.28	12.49	20.69	28.32	16.01	21.90
$40,000 under $50,000	2.32	2.59	2.32	2.45	8.20	8.11	6.36	14.49	19.93	28.40	17.73	25.27
$50,000 under $75,000	1.45	1.63	1.45	1.55	5.53	5.35	3.94	10.14	13.16	18.66	13.30	19.93
$75,000 under $100,000	1.63	1.82	1.63	1.78	5.82	5.80	4.04	9.98	17.00	25.05	16.92	19.85
$100,000 under $200,000	1.16	1.30	1.16	1.30	2.64	2.34	2.60	7.60	11.04	14.58	9.43	8.96
$200,000 under $500,000	1.29	1.41	1.30	1.41	1.59	1.85	2.15	6.54	8.27	20.43	6.59	6.12
$500,000 under $1,000,000	1.81	1.99	1.81	1.99	2.68	2.85	2.19	7.35	7.66	16.18	7.20	4.94
$1,000,000 or more	1.00	1.08	1.00	1.08	0.93	1.10	0.89	1.29	3.34	4.45	2.68	0.82
Nontaxable returns, total	**0.96**	**1.08**	**1.92**	**2.99**	**0.65**	**1.02**	**2.61**	**4.78**	**6.83**	**8.43**	**2.77**	**1.03**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments					
							Total [3]		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	**1.98**	**2.45**	**3.31**	**4.65**	**4.06**	**6.33**	**0.37**	**0.75**	**1.69**	**1.78**	**5.92**	**10.61**
No adjusted gross income	16.16	14.04	19.33	10.93	51.60	52.91	3.90	7.73	23.54	23.68	* 57.53	* 71.56
$1 under $5,000	13.49	16.76	20.72	66.78	* 77.13	* 69.56	2.68	9.81	43.09	44.58	* 49.98	* 59.78
$5,000 under $10,000	14.42	18.57	21.97	28.66	* 57.71	* 73.07	2.32	6.80	23.57	24.76	* 57.71	* 64.30
$10,000 under $15,000	12.04	16.32	17.14	33.17	* 44.70	* 59.52	1.98	4.10	19.12	19.34	* 46.90	* 84.94
$15,000 under $20,000	11.96	16.67	16.53	28.61	* 44.69	* 56.20	2.23	4.30	14.32	14.64	27.72	34.40
$20,000 under $25,000	10.63	14.92	20.06	28.09	27.72	39.65	2.45	6.07	12.89	13.21	27.32	36.78
$25,000 under $30,000	9.99	15.10	17.16	21.97	25.37	50.09	2.55	4.72	12.22	12.62	25.53	32.93
$30,000 under $40,000	7.37	12.39	12.25	20.86	14.89	21.16	1.94	3.81	7.83	8.01	19.52	24.42
$40,000 under $50,000	7.75	13.32	12.66	18.29	17.13	27.77	2.03	4.55	6.38	6.58	18.24	23.54
$50,000 under $75,000	5.22	9.11	8.68	13.16	9.84	13.75	1.36	3.01	4.20	4.28	13.66	32.48
$75,000 under $100,000	5.74	10.58	9.65	15.55	11.30	18.11	1.68	3.52	4.67	4.87	16.87	28.16
$100,000 under $200,000	4.19	7.92	7.83	11.23	8.41	13.49	1.03	1.98	2.93	3.12	13.19	21.36
$200,000 under $500,000	4.36	7.61	9.48	32.57	** 6.20	** 8.94	1.01	1.71	** 3.45	** 3.71	** 16.46	** 25.02
$500,000 under $1,000,000	5.43	9.23	8.29	18.12	**	**	1.18	2.03	**	**	**	**
$1,000,000 under $1,500,000	6.27	11.13	6.68	18.24	**	**	1.30	2.43	**	**	**	**
$1,500,000 under $2,000,000	5.80	11.22	4.90	11.36	**	**	1.30	2.00	**	**	**	**
$2,000,000 under $5,000,000	2.88	4.89	1.82	8.30	**	**	0.58	1.24	**	**	**	**
$5,000,000 under $10,000,000	3.34	6.30	1.51	2.90	**	**	0.64	1.27	**	**	**	**
$10,000,000 or more	0.00	0.00	0.00	0.00	**	**	0.00	0.00	**	**	**	**
Taxable returns, total	**2.21**	**2.59**	**3.80**	**5.05**	**4.32**	**6.74**	**0.53**	**0.81**	**1.81**	**1.90**	**6.65**	**12.65**
No adjusted gross income	25.10	10.12	** 64.26	** 16.38	** 70.44	** 81.69	26.08	23.93	* 61.93	* 68.37	0.00	0.00
$1 under $5,000	** 57.71	** 70.36	**	**	0.00	0.00	34.02	56.89	0.00	0.00	0.00	0.00
$5,000 under $10,000	**	**	0.00	0.00	**	**	23.61	28.61	0.00	0.00	0.00	0.00
$10,000 under $15,000	* 37.78	* 54.19	* 49.97	* 77.08	0.00	0.00	9.43	22.25	0.00	0.00	**	**
$15,000 under $20,000	21.80	27.72	31.45	38.80	**	**	5.48	11.64	29.65	31.07	** 37.78	** 50.32
$20,000 under $25,000	15.05	20.65	27.18	39.71	* 49.98	* 66.88	4.11	7.44	18.25	18.54	* 49.97	* 56.21
$25,000 under $30,000	13.94	21.62	24.06	28.80	31.61	39.75	3.83	6.91	17.10	17.54	32.36	44.15
$30,000 under $40,000	9.09	14.75	16.19	28.40	17.94	26.05	2.59	4.99	9.88	10.08	22.93	27.41
$40,000 under $50,000	8.57	13.95	14.94	22.20	18.88	31.44	2.42	4.67	7.19	7.36	19.99	26.31
$50,000 under $75,000	5.51	9.23	9.29	13.98	10.30	14.66	1.53	3.46	4.48	4.55	15.16	39.92
$75,000 under $100,000	5.88	10.83	9.92	16.06	12.01	18.68	1.78	3.77	4.89	5.11	17.11	28.23
$100,000 under $200,000	4.22	7.93	7.89	11.42	8.54	13.74	1.04	2.01	2.96	3.15	13.20	21.36
$200,000 under $500,000	4.37	7.95	9.51	32.89	** 6.20	** 8.94	1.01	1.71	** 3.45	** 3.71	** 16.47	** 25.04
$500,000 under $1,000,000	5.47	9.56	8.30	18.20	**	**	1.18	2.03	**	**	**	**
$1,000,000 or more	2.97	2.63	1.55	2.38	**	**	0.58	0.94	**	**	**	**
Nontaxable returns, total	**4.51**	**7.30**	**6.75**	**11.20**	**11.93**	**18.24**	**0.70**	**2.08**	**4.99**	**5.19**	**13.01**	**19.43**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Statutory adjustments—continued											
	Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		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
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	**1.96**	**2.16**	**10.19**	**17.51**	**0.39**	**0.67**	**1.95**	**1.60**	**1.27**	**1.29**	**5.28**	**26.94**
No adjusted gross income	19.60	17.40	** 59.51	** 87.68	4.73	5.55	28.88	40.86	7.42	7.97	31.92	45.95
$1 under $5,000	* 53.50	* 55.95	0.00	0.00	2.76	3.86	*	*	13.26	17.65	30.35	61.78
$5,000 under $10,000	32.60	44.12	**	**	2.39	2.69	* 68.36	* 53.73	11.04	14.79	27.06	32.44
$10,000 under $15,000	23.91	29.74	* 64.58	* 72.63	2.06	2.33	37.33	45.33	9.72	14.43	30.31	72.40
$15,000 under $20,000	26.97	33.36	* 49.97	* 62.36	2.39	2.85	46.40	54.98	10.65	15.25	25.29	38.70
$20,000 under $25,000	18.37	27.73	* 44.70	* 58.92	2.71	3.38	* 50.92	* 71.26	9.79	13.62	30.12	59.29
$25,000 under $30,000	14.78	21.62	* 35.32	* 51.08	2.96	3.74	32.80	37.55	9.47	12.40	25.94	81.92
$30,000 under $40,000	10.10	14.78	26.71	36.27	2.39	3.16	26.61	30.11	7.03	11.57	24.97	35.94
$40,000 under $50,000	8.67	12.63	* 49.98	* 75.80	2.69	3.76	21.87	38.33	6.93	9.50	23.44	77.23
$50,000 under $75,000	5.94	8.50	22.36	32.81	1.81	2.73	13.63	16.54	4.79	6.14	14.86	76.41
$75,000 under $100,000	6.52	8.48	27.72	39.23	2.25	3.38	12.68	15.31	5.05	6.46	18.43	49.87
$100,000 under $200,000	4.10	5.02	22.61	34.08	1.34	2.13	5.17	5.48	2.92	3.53	11.43	41.50
$200,000 under $500,000	2.94	3.18	38.62	50.18	1.19	1.70	2.56	2.92	1.87	2.18	11.00	33.48
$500,000 under $1,000,000	3.15	3.43	** 78.76	** 90.51	1.40	2.08	2.52	2.97	1.93	2.24	11.78	34.04
$1,000,000 under $1,500,000	3.44	3.74	0.00	0.00	1.58	2.44	2.77	3.59	1.99	2.36	13.44	41.04
$1,500,000 under $2,000,000	3.16	3.28	**	**	1.52	2.01	2.38	2.86	1.82	2.05	13.12	27.50
$2,000,000 under $5,000,000	1.68	1.80	** 59.18	** 86.76	0.70	1.09	1.29	1.83	0.88	1.03	6.22	24.83
$5,000,000 under $10,000,000	1.99	2.14	0.00	0.00	0.74	1.32	1.42	2.17	0.96	1.14	6.35	17.97
$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
Taxable returns, total	**2.04**	**2.22**	**12.47**	**18.78**	**0.65**	**0.82**	**1.95**	**1.56**	**1.36**	**1.33**	**5.94**	**30.04**
No adjusted gross income	46.11	50.16	0.00	0.00	23.65	7.35	** 98.30	** 87.09	** 43.15	** 45.64	** 98.93	** 78.32
$1 under $5,000	0.00	0.00	0.00	0.00	34.02	34.55	0.00	0.00	**	**	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	23.61	27.69	0.00	0.00	**	**	0.00	0.00
$10,000 under $15,000	0.00	0.00	0.00	0.00	10.19	12.05	0.00	0.00	* 56.79	* 74.40	**	**
$15,000 under $20,000	* 49.97	* 76.60	**	**	6.23	8.02	**	**	30.92	41.88	* 42.44	* 59.06
$20,000 under $25,000	26.63	35.43	** 49.97	** 66.71	4.80	6.25	* 67.35	* 69.49	15.23	21.41	* 40.81	* 82.29
$25,000 under $30,000	19.54	28.29	* 40.78	* 66.87	4.83	6.36	* 40.80	* 45.92	13.78	18.00	31.60	85.62
$30,000 under $40,000	12.07	19.05	** 33.31	** 49.26	3.46	4.74	35.76	40.51	8.71	12.59	28.84	42.30
$40,000 under $50,000	9.81	13.99	**	**	3.47	4.97	26.62	36.65	8.10	10.34	24.89	77.69
$50,000 under $75,000	6.29	9.18	27.54	43.42	2.13	3.25	15.58	18.40	5.33	6.81	15.62	79.41
$75,000 under $100,000	6.87	9.00	30.13	38.34	2.42	3.69	13.42	16.46	5.36	6.81	18.78	50.13
$100,000 under $200,000	4.15	5.09	23.87	35.68	1.36	2.17	5.23	5.56	2.97	3.60	11.52	41.94
$200,000 under $500,000	2.94	3.19	38.62	50.18	1.19	1.69	2.56	2.92	1.87	2.19	11.01	33.52
$500,000 under $1,000,000	3.15	3.43	* 78.76	* 90.51	1.40	2.08	2.52	2.97	1.93	2.24	11.79	34.05
$1,000,000 or more	1.69	1.80	* 45.62	* 78.50	0.69	0.74	1.28	1.60	0.89	1.00	6.26	18.53
Nontaxable returns, total	**6.73**	**8.49**	**17.67**	**31.91**	**0.73**	**1.30**	**12.17**	**18.12**	**3.38**	**4.72**	**11.45**	**25.55**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Statutory adjustments—continued								Charitable contributions if took standard deduction		Basic standard deduction	
	Alimony paid		IRA payments		Student loan interest 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	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	**4.41**	**3.74**	**1.89**	**2.12**	**1.39**	**1.98**	**7.31**	**7.05**	**0.36**	**0.39**	**0.08**	**0.12**
No adjusted gross income	23.22	18.03	19.29	18.09	11.11	14.41	29.01	28.48	6.57	7.25	0.00	0.00
$1 under $5,000	* 40.81	* 42.61	26.72	33.97	13.81	19.34	* 57.71	* 82.72	3.06	3.52	1.03	1.20
$5,000 under $10,000	34.89	47.17	20.89	24.84	12.97	16.69	* 45.63	* 91.48	2.71	3.07	1.01	1.08
$10,000 under $15,000	29.37	39.97	17.80	22.07	9.17	12.81	* 49.60	* 66.12	2.33	2.63	0.94	0.98
$15,000 under $20,000	* 48.93	* 50.35	12.92	15.94	8.70	12.56	* 44.69	* 65.17	2.23	2.47	0.96	1.01
$20,000 under $25,000	* 44.52	* 50.97	12.83	16.53	7.67	10.56	30.10	35.10	2.24	2.49	1.02	1.07
$25,000 under $30,000	* 44.31	* 48.77	10.16	13.04	6.96	9.62	* 55.60	* 56.15	2.18	2.43	1.03	1.08
$30,000 under $40,000	24.66	31.69	6.55	8.56	4.56	6.39	27.38	36.33	1.51	1.70	0.73	0.77
$40,000 under $50,000	21.99	29.99	7.01	8.67	4.22	5.85	26.58	44.02	1.60	1.79	0.85	0.90
$50,000 under $75,000	14.61	17.58	4.56	5.55	2.91	4.12	23.67	45.22	1.05	1.18	0.57	0.61
$75,000 under $100,000	14.36	19.33	5.71	6.71	3.76	5.58	28.41	48.27	1.21	1.35	0.75	0.79
$100,000 under $200,000	9.42	10.48	3.51	3.88	2.73	3.93	15.36	20.71	0.75	0.84	0.47	0.49
$200,000 under $500,000	6.23	7.58	4.26	4.41	0.00	0.00	** 10	** 8	0.89	0.96	0.70	0.71
$500,000 under $1,000,000	7.67	8.66	5.30	5.56	0.00	0.00	**	**	1.33	1.41	1.09	1.11
$1,000,000 under $1,500,000	7.99	9.32	6.48	6.78	0.00	0.00	**	**	1.78	1.88	1.50	1.52
$1,500,000 under $2,000,000	6.81	7.83	5.96	6.16	0.00	0.00	**	**	2.08	2.20	1.80	1.82
$2,000,000 under $5,000,000	3.50	4.61	3.04	3.21	0.00	0.00	**	**	1.07	1.14	0.88	0.90
$5,000,000 under $10,000,000	3.66	4.43	3.71	3.94	0.00	0.00	**	**	1.39	1.48	1.14	1.17
$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
Taxable returns, total	**4.68**	**3.92**	**2.05**	**2.27**	**1.55**	**2.21**	**8.36**	**7.54**	**0.40**	**0.44**	**0.20**	**0.20**
No adjusted gross income	** 67.77	** 40.05	** 56.00	** 54.42	* 55.80	* 69.39	*	*	57.81	38.16	0.00	0.00
$1 under $5,000	0.00	0.00	**	**	0.00	0.00	0.00	0.00	* 37.77	* 41.66	8.49	13.62
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.06	25.53	7.43	9.47
$10,000 under $15,000	**	**	**	**	31.61	43.58	** 38.29	** 44.40	8.07	9.07	3.07	3.15
$15,000 under $20,000	* 70.57	* 75.58	** 31.60	** 38.60	15.98	22.43	**	**	3.76	3.98	1.74	1.75
$20,000 under $25,000	** 49.82	** 59.57	17.70	21.57	10.46	13.83	**	**	3.09	3.30	1.46	1.47
$25,000 under $30,000	**	**	13.03	16.80	8.39	11.43	**	**	2.81	3.10	1.37	1.41
$30,000 under $40,000	26.35	34.13	8.17	10.51	5.25	7.27	31.26	39.46	1.81	2.03	0.92	0.96
$40,000 under $50,000	22.26	30.79	7.71	9.46	4.58	6.29	29.43	36.12	1.76	1.97	0.97	1.02
$50,000 under $75,000	16.39	20.43	4.85	5.94	3.10	4.38	25.59	47.21	1.11	1.25	0.62	0.66
$75,000 under $100,000	14.45	19.52	5.91	6.97	3.95	5.86	29.80	56.89	1.24	1.38	0.77	0.82
$100,000 under $200,000	9.43	10.53	3.53	3.91	2.76	3.97	15.39	21.04	0.76	0.84	0.47	0.49
$200,000 under $500,000	6.24	7.60	4.26	4.41	0.00	0.00	** 9.94	** 7.88	0.89	0.96	0.70	0.71
$500,000 under $1,000,000	7.68	8.66	5.30	5.56	0.00	0.00	**	**	1.33	1.41	1.09	1.12
$1,000,000 or more	3.50	3.12	3.15	3.33	0.00	0.00	**	**	1.03	1.10	0.85	0.87
Nontaxable returns, total	**12.81**	**12.38**	**4.93**	**6.09**	**3.21**	**4.54**	**15.00**	**19.75**	**0.94**	**1.07**	**0.31**	**0.36**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Additional standard deduction		Disaster loss deduction		Total itemized deductions		Qualified business income deduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	**0.54**	**0.56**	**13.44**	**18.78**	**0.65**	**0.54**	**0.42**	**0.47**	**0.04**	**0.10**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.97	8.89
$1 under $5,000	2.44	2.52	0.00	0.00	10.81	14.52	21.64	36.35	1.03	1.22
$5,000 under $10,000	2.60	2.68	0.00	0.00	10.07	13.89	15.82	72.52	1.00	1.10
$10,000 under $15,000	2.39	2.46	* 57.71	* 59.92	9.29	11.24	4.68	6.92	0.94	0.99
$15,000 under $20,000	2.55	2.62	0.00	0.00	7.71	10.44	3.11	3.86	0.96	1.03
$20,000 under $25,000	2.78	2.88	** 49.98	** 67.54	7.61	9.24	3.15	4.01	1.01	1.08
$25,000 under $30,000	2.86	2.96	**	**	7.09	8.39	2.96	4.08	1.02	1.08
$30,000 under $40,000	2.18	2.26	**	**	4.56	6.04	2.25	3.13	0.72	0.79
$40,000 under $50,000	2.30	2.38	32.37	41.65	3.98	4.67	2.41	3.54	0.83	0.90
$50,000 under $75,000	1.52	1.58	28.84	48.32	2.27	2.70	1.54	2.50	0.54	0.60
$75,000 under $100,000	1.76	1.83	* 43.48	* 44.20	2.17	2.64	1.74	3.00	0.68	0.76
$100,000 under $200,000	1.28	1.34	25.36	34.86	1.34	1.55	0.95	1.86	0.35	0.41
$200,000 under $500,000	1.51	1.57	** 25.11	** 30.72	0.96	1.14	0.74	1.38	0.47	0.55
$500,000 under $1,000,000	2.26	2.35	**	**	0.97	1.49	0.86	1.97	0.59	1.00
$1,000,000 under $1,500,000	2.92	3.04	**	**	1.07	2.14	0.97	2.12	0.75	1.48
$1,500,000 under $2,000,000	3.22	3.34	**	**	1.12	2.13	1.08	1.90	0.92	1.48
$2,000,000 under $5,000,000	1.72	1.78	**	**	0.44	1.04	0.43	0.83	0.35	0.69
$5,000,000 under $10,000,000	2.21	2.31	**	**	0.48	1.16	0.50	0.95	0.42	0.80
$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.63**	**0.65**	**15.60**	**20.03**	**0.68**	**0.50**	**0.47**	**0.48**	**0.15**	**0.14**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
$1 under $5,000	* 55.91	* 54.95	0.00	0.00	* 49.94	* 93.21	22.16	36.80	** 8.37	** 25.09
$5,000 under $10,000	* 46.44	* 48.52	0.00	0.00	* 46.83	* 52.60	16.46	37.89	7.33	9.39
$10,000 under $15,000	11.27	11.27	0.00	0.00	* 49.96	* 78.01	10.60	20.53	3.11	3.19
$15,000 under $20,000	3.89	3.89	0.00	0.00	17.42	18.64	5.64	7.23	1.73	1.75
$20,000 under $25,000	3.86	3.88	**	**	11.88	12.23	4.47	5.65	1.45	1.46
$25,000 under $30,000	3.56	3.64	0.00	0.00	9.50	9.80	4.32	6.10	1.36	1.40
$30,000 under $40,000	2.33	2.41	0.00	0.00	5.76	6.06	3.00	4.47	0.90	0.96
$40,000 under $50,000	2.36	2.44	** 36.42	** 50.46	4.64	4.95	2.87	4.57	0.95	1.01
$50,000 under $75,000	1.54	1.60	* 33.32	* 38.65	2.45	2.66	1.72	2.92	0.59	0.63
$75,000 under $100,000	1.77	1.84	* 49.48	* 56.53	2.26	2.48	1.83	3.24	0.70	0.76
$100,000 under $200,000	1.28	1.34	26.22	32.79	1.36	1.51	0.96	1.90	0.36	0.41
$200,000 under $500,000	1.51	1.57	** 25.33	** 34.07	0.96	1.14	0.74	1.38	0.47	0.55
$500,000 under $1,000,000	2.26	2.35	**	**	0.98	1.50	0.86	1.97	0.60	1.00
$1,000,000 or more	1.68	1.76	**	**	0.45	0.32	0.42	0.39	0.33	0.25
Nontaxable returns, total	**1.15**	**1.19**	**26.47**	**38.82**	**2.56**	**3.20**	**1.40**	**2.44**	**0.31**	**0.39**

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 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total	**0.11**	**0.09**	**2.39**	**5.13**	**1.88**	**2.90**	**0.11**	**0.10**
No adjusted gross income	0.00	0.00	14.85	14.17	17.22	19.31	14.23	10.99
$1 under $5,000	6.58	8.49	** 48.40	** 70.59	17.73	21.96	7.39	60.89
$5,000 under $10,000	6.23	7.91	**	**	16.73	21.55	6.54	8.79
$10,000 under $15,000	1.72	2.66	**	**	11.79	16.71	1.72	3.23
$15,000 under $20,000	1.13	1.26	** 50.72	** 56.48	10.84	15.26	1.14	1.31
$20,000 under $25,000	1.10	1.19	**	**	8.41	15.76	1.10	1.22
$25,000 under $30,000	1.04	1.13	85.03	95.71	7.80	11.90	1.05	1.46
$30,000 under $40,000	0.72	0.76	* 58.80	* 92.71	4.76	6.23	0.73	0.78
$40,000 under $50,000	0.83	0.86	48.49	38.76	5.09	6.31	0.83	0.87
$50,000 under $75,000	0.54	0.55	50.72	59.52	4.00	5.25	0.54	0.57
$75,000 under $100,000	0.68	0.69	45.17	57.59	5.69	7.57	0.68	0.72
$100,000 under $200,000	0.35	0.35	19.72	28.22	5.58	7.12	0.35	0.38
$200,000 under $500,000	0.47	0.41	8.66	25.34	7.07	9.09	0.47	0.42
$500,000 under $1,000,000	0.59	0.60	** 1.35	** 3.52	11.18	13.97	0.59	0.62
$1,000,000 under $1,500,000	0.75	0.77	**	**	15.81	21.87	0.75	0.80
$1,500,000 under $2,000,000	0.92	0.89	**	**	14.40	16.85	0.92	0.91
$2,000,000 under $5,000,000	0.35	0.33	**	**	7.99	10.01	0.35	0.34
$5,000,000 under $10,000,000	0.42	0.41	**	**	11.51	14.20	0.42	0.42
$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**0.15**	**0.09**	**2.38**	**5.15**	**2.16**	**3.18**	**0.15**	**0.10**
No adjusted gross income	0.00	0.00	16.56	16.44	**	**	26.08	12.77
$1 under $5,000	8.49	10.46	** 48.40	** 70.59	0.00	0.00	8.34	70.60
$5,000 under $10,000	7.37	8.86	**	**	0.00	0.00	7.33	9.83
$10,000 under $15,000	3.06	5.20	**	**	** 40.58	** 47.50	3.06	6.29
$15,000 under $20,000	1.73	1.88	** 50.72	** 56.48	17.10	24.80	1.73	1.98
$20,000 under $25,000	1.45	1.49	**	**	11.01	20.10	1.45	1.53
$25,000 under $30,000	1.35	1.40	85.03	95.71	9.52	12.73	1.35	1.88
$30,000 under $40,000	0.90	0.94	* 58.80	* 92.71	5.49	6.83	0.90	0.95
$40,000 under $50,000	0.94	0.96	50.67	39.38	5.55	6.74	0.94	0.98
$50,000 under $75,000	0.58	0.59	54.02	60.78	4.36	5.69	0.58	0.61
$75,000 under $100,000	0.70	0.71	52.48	63.21	6.27	8.37	0.70	0.74
$100,000 under $200,000	0.36	0.35	19.92	28.35	5.73	7.33	0.36	0.38
$200,000 under $500,000	0.47	0.41	8.85	25.38	7.04	9.13	0.47	0.42
$500,000 under $1,000,000	0.60	0.60	** 1.35	** 3.52	11.19	14.00	0.60	0.62
$1,000,000 or more	0.33	0.12	**	**	8.43	11.67	0.33	0.13
Nontaxable returns, total	**0.57**	**0.90**	**33.21**	**5.77**	**3.86**	**6.62**	**0.58**	**0.98**

* 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 details of sales of capital assets reported on Form 1040, Schedule D.
[3] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2021 (Filing Year 2022)

[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	
			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)
All returns	**160,824,340**	**14,795,614,070**	**158,096,247**	**14,936,967,974**	**126,082,290**	**9,022,352,941**	**48,990,485**	**103,535,203**	**6,569,327**	**55,518,422**	**32,247,057**	**386,961,461**
Under 18	1,984,507	14,697,531	1,920,001	14,721,966	1,621,178	10,005,084	168,255	64,810	25,169	60,265	280,237	877,592
18 under 26	24,011,671	578,254,727	23,603,172	580,989,285	22,335,555	523,192,994	1,992,742	552,485	109,400	106,189	1,745,495	2,686,714
26 under 35	29,577,926	1,782,479,401	28,989,281	1,793,325,879	26,538,984	1,562,048,869	4,863,162	2,211,355	418,513	706,047	3,810,805	9,034,735
35 under 45	27,629,849	2,754,831,141	27,115,810	2,778,421,773	24,330,281	2,178,067,223	7,004,617	7,098,476	537,599	2,790,620	4,175,203	24,471,536
45 under 55	24,065,578	3,190,526,688	23,716,000	3,223,735,206	21,233,779	2,249,282,732	7,433,275	15,614,579	691,347	4,915,639	4,291,796	48,645,430
55 under 65	23,930,770	3,189,810,660	23,574,502	3,231,924,079	19,723,723	1,863,797,158	9,720,347	25,202,654	1,250,913	11,669,471	5,854,056	88,265,162
65 and over	29,624,038	3,285,013,924	29,177,480	3,313,849,785	10,298,789	635,958,881	17,808,086	52,790,845	3,536,387	35,270,191	12,089,465	212,980,291

Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
							Net income		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	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**30,524,800**	**295,906,194**	**3,150,440**	**3,567,122**	**258,837**	**8,507,104**	**21,105,685**	**517,081,772**	**7,546,660**	**105,580,403**	**4,505,544**	**23,889,533**
Under 18	269,123	631,265	3,699	1,926	0	0	69,429	224,936	* 5,639	* 35,297	82,764	240,933
18 under 26	1,677,416	1,904,886	38,649	25,500	0	0	2,123,742	17,081,221	484,837	3,552,801	350,243	538,974
26 under 35	3,632,750	6,576,577	305,618	288,264	0	0	4,019,961	63,888,993	1,317,157	14,391,219	531,978	1,177,883
35 under 45	3,991,335	18,454,108	508,132	568,041	20,432	531,757	4,711,721	112,504,970	1,710,175	25,344,915	522,980	1,543,268
45 under 55	4,086,280	37,396,001	670,584	777,502	54,643	2,131,444	3,970,248	116,579,402	1,609,739	26,768,249	587,332	2,776,538
55 under 65	5,519,177	66,922,320	751,842	835,170	98,274	3,979,086	3,481,680	120,467,142	1,325,793	20,520,378	777,515	4,577,144
65 and over	11,348,719	164,021,037	871,916	1,070,719	85,488	1,864,818	2,728,903	86,335,108	1,093,320	14,967,543	1,652,732	13,034,793

Age [1]	Sales of capital assets reported on Form 1040, Schedule D [3]				Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities	
	Taxable net gain		Taxable net loss		Net gain		Net loss				Total [2]	
	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)
All returns	**20,497,375**	**2,048,795,356**	**8,074,079**	**16,241,889**	**1,106,072**	**71,724,946**	**889,755**	**21,038,506**	**15,584,165**	**408,382,461**	**32,171,355**	**1,506,948,061**
Under 18	136,996	1,990,300	27,006	41,293	2,160	4,081	* 980	* 8,966	* 8,033	* 46,074	17,146	423,261
18 under 26	1,325,048	12,010,068	572,275	627,389	12,819	202,006	15,430	108,466	71,377	614,258	527,443	1,921,919
26 under 35	2,953,771	77,605,347	1,197,478	1,701,141	67,442	1,679,805	65,787	830,353	325,246	3,146,849	1,586,061	22,662,445
35 under 45	3,069,159	241,643,193	1,202,873	2,048,297	150,144	7,483,114	142,435	2,926,403	523,647	8,010,022	2,043,833	60,946,629
45 under 55	2,811,041	425,646,517	1,130,730	2,358,496	213,233	18,100,747	167,360	4,890,408	802,288	16,499,959	2,631,623	132,246,932
55 under 65	3,501,686	545,310,801	1,323,928	3,043,260	263,283	17,340,653	193,719	5,254,977	2,206,832	58,913,322	5,939,332	412,865,352
65 and over	6,699,674	744,589,129	2,619,789	6,422,013	396,992	26,914,539	304,044	7,018,933	11,646,742	321,151,977	19,425,917	875,881,523

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2021 (Filing Year 2022) —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 [3]		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net 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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**29,357,159**	**858,038,339**	**4,928,465**	**91,678,200**	**4,490,482**	**75,817,327**	**1,680,569**	**31,380,913**	**76,543**	**660,474**	**350,326**	**6,186,997**
Under 18	15,147	396,209	**	**	**	**	3,338	5,333	**	**	0	0
18 under 26	397,316	1,287,598	** 25,037	** 210,583	** 27,288	** 353,122	15,897	51,066	** 998	** 129	* 3,015	* 69,943
26 under 35	1,128,876	9,558,542	228,123	1,964,543	281,341	3,448,890	66,629	854,433	3,235	12,415	4,500	40,150
35 under 45	1,508,749	20,800,844	605,187	6,291,748	781,068	10,968,654	130,252	2,328,243	3,928	99,953	10,538	77,462
45 under 55	2,051,993	46,394,390	794,192	12,225,798	970,065	15,932,570	187,361	2,779,608	12,002	97,629	25,221	209,069
55 under 65	5,284,548	173,670,717	1,124,524	21,490,044	1,091,925	16,971,444	346,122	6,109,190	14,855	105,766	57,046	954,339
65 and over	18,970,529	605,930,041	2,151,402	49,495,484	1,338,795	28,142,646	930,971	19,253,041	41,524	344,583	250,004	4,836,033

Age [1]	Farm rental—continued		Total rental and royalty				Partnership and S corporation				Estate and trust	
	Net loss		Net income		Net loss		Net income		Net loss		Net 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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns	**72,972**	**631,042**	**6,305,037**	**125,168,233**	**3,496,912**	**56,765,983**	**6,383,436**	**1,208,816,127**	**2,948,261**	**233,159,727**	**624,529**	**49,387,898**
Under 18	0	0	3,478	6,671	* 550	* 1,647	15,578	562,845	7,877	43,310	5,893	160,213
18 under 26	0	0	43,593	319,511	23,523	274,168	107,225	6,764,399	37,220	718,904	26,852	553,295
26 under 35	* 2,023	* 7,894	287,190	2,760,133	211,691	2,424,691	565,388	44,162,551	258,498	8,861,725	40,644	2,298,065
35 under 45	3,087	15,086	682,156	8,154,729	537,798	8,194,302	1,254,011	194,565,232	524,635	32,839,529	42,530	3,214,485
45 under 55	8,295	81,980	896,082	14,299,215	667,566	12,452,556	1,427,060	324,996,749	619,494	56,305,920	66,050	5,587,385
55 under 65	15,225	164,740	1,379,681	27,433,663	859,324	14,978,123	1,487,171	343,074,195	660,915	60,625,560	143,963	14,436,411
65 and over	44,342	361,342	3,012,857	72,194,310	1,196,461	18,440,495	1,527,004	294,690,158	839,623	73,764,778	298,596	23,138,045

Age [1]	Estate and trust—continued		Farm				Unemployment compensation		Social Security benefits			
	Net loss		Net income		Net loss				Total [2]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns	**49,450**	**5,899,376**	**449,238**	**13,337,377**	**1,274,905**	**39,479,321**	**15,809,172**	**208,872,354**	**31,293,066**	**791,161,174**	**23,798,351**	**412,830,233**
Under 18	* 1,570	* 2,865	* 3,363	* 1,424	* 4,199	* 30,165	* 7,022	* 97,761	85,796	1,020,032	8,106	45,676
18 under 26	* 199	* 12,417	22,406	318,060	25,433	588,700	1,792,376	18,919,549	122,173	876,733	12,403	28,166
26 under 35	1,629	56,659	37,222	1,134,148	89,737	2,120,302	3,536,847	44,070,554	169,452	1,744,309	54,379	268,214
35 under 45	3,305	276,551	55,830	1,616,628	156,546	5,235,707	3,291,255	45,378,958	382,343	4,976,695	181,432	1,390,575
45 under 55	7,175	883,216	61,887	2,137,066	213,795	7,800,571	2,853,397	38,839,186	780,660	12,381,751	458,282	4,862,732
55 under 65	12,515	1,200,238	110,646	3,603,252	318,400	10,453,574	2,794,185	39,223,738	3,775,873	66,745,900	2,647,773	31,504,852
65 and over	23,055	3,467,430	157,884	4,526,800	466,794	13,250,302	1,534,090	22,342,607	25,976,769	703,415,754	20,435,976	374,730,018

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2021 (Filing Year 2022) —Continued

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

Age [1]	Foreign-earned income exclusion		Other income				Net operating loss		Gambling earnings		Cancellation of debt	
			Net income		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	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns	**430,205**	**28,104,316**	**5,930,776**	**62,702,551**	**453,932**	**12,163,207**	**1,155,701**	**185,261,326**	**2,249,499**	**46,630,967**	**798,188**	**6,955,173**
Under 18	* 139	* 2,598	24,717	172,429	**	**	* 2,480	* 17,505	0	0	* 557	* 126
18 under 26	20,480	574,721	468,918	2,773,531	** 28,267	** 351,885	14,624	385,617	46,718	434,047	13,448	43,386
26 under 35	106,746	5,715,784	851,619	5,323,849	80,447	1,236,645	56,468	3,707,306	176,122	2,387,215	85,199	307,173
35 under 45	106,063	7,612,779	957,712	8,978,489	102,181	2,163,940	99,966	14,963,043	319,867	7,299,585	159,882	946,476
45 under 55	92,762	7,350,037	968,375	15,982,295	80,371	2,721,924	135,619	26,824,506	403,111	9,836,366	203,718	1,666,653
55 under 65	72,312	5,256,261	1,055,872	13,740,989	105,898	3,589,618	233,000	46,619,104	582,531	12,775,187	172,078	1,906,099
65 and over	31,702	1,592,136	1,603,563	15,730,967	56,769	2,099,196	613,544	92,744,245	721,150	13,898,567	163,306	2,085,262

Age [1]	Taxable health savings account distributions		Statutory adjustments									
			Total [4]		Educator expenses deduction		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
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns	**533,041**	**677,875**	**32,835,517**	**141,160,696**	**3,115,144**	**826,402**	**273,260**	**2,082,951**	**1,933,557**	**5,888,886**	**94,125**	**268,955**
Under 18	0	0	69,570	24,128	0	0	0	0	0	0	0	0
18 under 26	44,288	31,985	2,863,492	2,721,570	131,997	31,457	19,078	102,571	43,724	44,320	21,168	36,847
26 under 35	138,239	119,393	6,424,188	10,824,090	527,560	133,723	67,974	735,300	338,289	502,782	31,302	91,688
35 under 45	134,284	177,565	7,252,147	23,558,758	832,336	226,462	78,682	560,877	440,445	1,206,234	34,294	111,576
45 under 55	99,390	155,973	6,274,995	33,166,511	844,916	229,336	57,922	352,313	420,791	1,346,104	4,666	21,854
55 under 65	83,922	141,985	5,745,857	42,075,107	591,302	155,448	29,091	258,528	537,989	2,255,052	* 1,700	* 6,925
65 and over	32,918	50,974	4,205,267	28,790,533	187,032	49,975	20,513	73,362	152,317	534,395	* 995	* 65

Age [1]	Statutory adjustments—continued											
	Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		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
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns	**21,622,374**	**38,595,947**	**998,658**	**28,919,016**	**3,667,399**	**30,805,238**	**306,653**	**123,875**	**377,781**	**9,743,923**	**2,415,869**	**13,682,667**
Under 18	67,551	17,555	0	0	0	0	**	**	0	0	**	**
18 under 26	1,972,065	1,215,118	6,694	109,969	18,966	45,813	** 15,092	** 588	0	0	** 96,178	** 230,569
26 under 35	3,921,618	4,587,403	47,342	869,239	260,039	1,000,264	23,105	4,035	* 1,685	* 23,269	291,132	1,003,228
35 under 45	4,828,300	8,537,693	169,487	4,379,655	517,209	4,174,584	26,986	22,479	25,742	518,382	364,921	1,643,081
45 under 55	4,171,296	9,153,226	227,461	7,538,770	679,237	7,270,020	29,306	11,038	80,065	2,455,407	454,555	2,583,255
55 under 65	3,716,915	8,815,048	320,592	9,687,237	902,240	9,930,230	55,751	47,202	136,801	4,261,719	721,637	4,750,062
65 and over	2,944,629	6,269,904	227,081	6,334,146	1,289,708	8,384,326	156,412	38,533	133,489	2,485,147	487,448	3,472,472

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2021 (Filing Year 2022) —Continued

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

Age [1]	Statutory adjustments—continued				Charitable contributions if took standard deduction		Basic standard deduction		Additional standard deduction	
	Student loan interest deduction		Other adjustments							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns	**4,941,992**	**4,289,185**	**154,225**	**4,502,757**	**47,979,584**	**17,928,056**	**141,872,935**	**2,452,790,173**	**26,009,049**	**52,824,316**
Under 18	0	0	**	**	150,015	31,432	1,887,301	10,486,121	* 3,024	* 5,140
18 under 26	660,818	657,439	** 11,043	** 115,992	4,021,646	937,302	23,350,393	290,553,158	17,134	29,127
26 under 35	1,726,501	1,495,473	22,094	278,658	6,828,903	2,049,419	27,498,729	449,065,396	25,108	40,228
35 under 45	1,263,529	991,942	22,042	927,216	7,374,879	2,749,886	24,106,833	455,945,821	38,277	58,303
45 under 55	698,269	573,740	30,130	1,410,799	7,448,560	2,945,455	20,191,165	388,141,301	95,190	130,264
55 under 65	394,644	377,472	40,665	1,157,091	8,687,405	3,605,574	19,931,153	382,260,426	1,022,367	1,396,926
65 and over	198,231	193,119	28,252	613,001	13,468,177	5,608,988	24,907,360	476,337,950	24,807,950	51,164,328

Age [1]	Disaster loss deduction		Total itemized deductions		Qualified business income deduction		Total standard or itemized deduction plus qualified business income deduction		Taxable income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns	**52,172**	**924,126**	**14,842,685**	**659,680,547**	**25,924,668**	**205,779,729**	**156,248,101**	**3,381,030,109**	**128,519,569**	**11,767,185,281**
Under 18	0	0	14,256	127,760	55,453	108,630	1,903,622	10,745,414	419,713	4,798,744
18 under 26	**	**	161,996	3,465,816	1,447,679	2,295,529	23,488,454	296,832,801	15,570,664	311,312,397
26 under 35	** 4,322	** 133,505	1,341,050	36,662,267	3,787,112	12,230,851	28,762,416	499,035,412	24,562,620	1,316,594,863
35 under 45	8,918	61,414	2,823,513	102,436,510	4,812,240	33,735,683	26,808,988	592,906,666	23,624,443	2,200,366,596
45 under 55	12,484	146,206	3,336,938	138,657,666	4,465,205	46,488,663	23,368,850	574,030,338	21,096,018	2,659,120,725
55 under 65	12,749	324,148	3,412,077	152,936,934	4,797,939	55,735,475	23,255,423	594,691,801	20,806,642	2,655,748,405
65 and over	13,699	258,852	3,752,854	225,393,595	6,559,038	55,184,896	28,660,349	812,787,676	22,439,468	2,619,243,552

Age [1]	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)
All returns	**243,550**	**5,598,598**	**2,632,104**	**3,862,542**	**127,874,599**	**2,290,478,645**
Under 18	* 61	* 68	0	0	359,736	907,912
18 under 26	916	10,926	149,009	78,703	15,437,676	40,652,896
26 under 35	20,607	823,152	547,753	551,543	24,549,065	217,993,141
35 under 45	34,802	1,148,869	461,590	652,222	23,619,697	425,286,425
45 under 55	43,333	1,029,073	501,947	832,365	21,067,739	559,391,918
55 under 65	55,467	1,090,848	716,843	1,317,356	20,756,188	549,879,603
65 and over	88,364	1,495,663	254,963	430,353	22,084,499	496,366,751

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.
[1] Age for joint returns was based on the primary taxpayer's age.
[2] Not included in total income.
[3] See table 1.4A for more details of sales of the capital assets reported on Form 1040, Schedule D.
[4] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 1.6. All Returns: Number of Returns, by Age, Filing Status, and Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[All figures are estimates based on samples]

Age, filing status [1]	Size of adjusted gross income									
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**160,824,340**	**4,098,522**	**8,487,025**	**8,944,908**	**10,056,377**	**9,786,580**	**8,863,570**	**8,787,576**	**16,123,068**	**12,782,334**
Under 18	1,984,507	82,950	955,916	579,874	228,543	74,523	27,237	12,064	* 9,014	* 3,996
18 under 26	24,011,671	497,283	2,629,998	3,501,246	3,366,631	2,969,107	2,496,448	2,126,140	2,845,168	1,399,273
26 under 35	29,577,926	737,098	1,183,182	1,294,434	1,743,518	1,910,713	1,773,534	1,974,970	3,857,385	3,232,116
35 under 45	27,629,849	697,489	784,162	811,896	1,225,098	1,358,766	1,333,772	1,373,550	2,912,143	2,380,897
45 under 55	24,065,578	533,355	611,397	643,856	862,237	955,945	965,915	1,061,477	2,263,592	1,932,941
55 under 65	23,930,770	586,526	679,916	644,857	914,198	948,813	967,166	986,376	2,130,164	1,919,045
65 and over	29,624,038	963,821	1,642,453	1,468,745	1,716,151	1,568,712	1,299,500	1,252,999	2,105,602	1,914,065
Returns of married persons filing jointly and returns of surviving spouses, total	**54,248,325**	**706,064**	**709,447**	**735,637**	**954,527**	**1,035,746**	**1,239,738**	**1,346,593**	**2,792,745**	**2,878,772**
Under 26	850,246	5,607	9,144	15,976	29,077	36,059	48,810	70,885	107,790	82,549
26 under 35	6,184,645	38,015	42,562	39,504	70,207	81,268	114,843	147,853	348,192	480,364
35 under 45	10,560,103	90,105	47,617	62,758	119,724	124,304	164,130	208,861	481,046	535,882
45 under 55	10,553,686	76,922	52,124	77,090	91,351	137,240	171,509	202,347	424,023	469,695
55 under 65	11,447,468	140,551	113,141	120,538	171,311	175,840	262,545	220,471	545,102	531,147
65 and over	14,652,177	354,864	444,859	419,772	472,857	481,036	477,902	496,176	886,592	779,135
Returns of married persons filing separately, total	**3,912,940**	**123,238**	**154,821**	**142,096**	**157,599**	**161,811**	**181,840**	**220,057**	**491,569**	**478,125**
Under 26	176,190	6,795	10,457	12,281	16,341	14,093	20,107	32,204	30,212	18,118
26 under 35	776,553	22,852	36,800	24,556	37,434	35,756	24,573	53,864	113,389	109,858
35 under 45	942,254	26,405	36,239	23,669	26,178	34,913	41,012	46,823	106,109	118,051
45 under 55	815,314	27,678	27,019	27,347	27,809	33,899	34,209	31,093	89,001	93,526
55 under 65	726,446	24,560	26,708	27,093	29,116	25,373	33,094	27,994	96,948	91,728
65 and over	476,182	14,948	17,598	27,148	20,721	17,777	28,846	28,079	55,910	46,845
Returns of heads of households, total	**21,240,317**	**418,044**	**644,578**	**905,840**	**1,606,806**	**1,906,721**	**1,870,213**	**1,947,419**	**3,546,653**	**2,232,401**
Under 26	1,601,934	35,263	108,682	182,922	214,556	241,188	234,189	179,068	251,456	75,543
26 under 35	5,352,813	118,899	204,342	301,523	519,389	592,847	519,874	574,858	1,020,797	560,258
35 under 45	6,969,786	131,490	163,866	224,513	461,747	602,721	603,522	630,140	1,206,846	780,748
45 under 55	4,648,737	74,534	95,129	120,325	246,639	293,852	331,734	371,406	694,775	522,219
55 under 65	1,978,458	33,952	40,448	45,861	108,100	122,328	142,619	147,704	298,720	220,963
65 and over	688,589	23,906	32,112	30,695	56,375	53,786	38,275	44,242	74,059	72,671
Returns of single persons, total	**81,422,759**	**2,851,176**	**6,978,179**	**7,161,336**	**7,337,444**	**6,682,302**	**5,571,779**	**5,273,508**	**9,292,101**	**7,193,036**
Under 26	23,367,809	532,569	3,457,632	3,869,941	3,335,199	2,752,291	2,220,579	1,856,047	2,464,723	1,227,060
26 under 35	17,263,915	557,332	899,478	928,851	1,116,489	1,200,842	1,114,244	1,198,395	2,375,006	2,081,636
35 under 45	9,157,706	449,489	536,441	500,955	617,449	596,828	525,107	487,726	1,118,142	946,217
45 under 55	8,047,841	354,220	437,125	419,094	496,437	490,955	428,463	456,632	1,055,794	847,501
55 under 65	9,778,397	387,463	499,619	451,365	605,672	625,272	528,908	590,206	1,189,394	1,075,207
65 and over	13,807,090	570,103	1,147,884	991,129	1,166,198	1,016,113	754,478	684,502	1,089,041	1,015,415

Footnotes at end of table.

Table 1.6. All Returns: Number of Returns, by Age, Filing Status, and Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples]

Age, filing 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)
All returns, total	**22,653,934**	**14,657,726**	**24,044,481**	**9,045,567**	**1,617,144**	**376,859**	**156,020**	**233,838**	**63,406**	**45,404**
Under 18	* 2,096	0	* 4,609	** 3,608	**	**	**	54	* 10	12
18 under 26	1,481,026	415,876	242,439	33,665	4,128	1,484	566	857	219	117
26 under 35	5,080,754	2,720,980	3,190,712	759,029	87,443	14,400	5,840	8,222	2,164	1,432
35 under 45	4,418,764	2,925,305	4,974,965	1,965,324	324,949	68,897	25,091	34,615	8,542	5,623
45 under 55	3,688,250	2,605,118	5,053,748	2,213,714	432,895	107,663	43,477	62,500	16,037	11,460
55 under 65	3,753,313	2,735,073	4,993,354	2,033,993	400,358	96,034	42,224	66,419	19,135	13,807
65 and over	4,229,731	3,255,374	5,584,653	2,036,604	367,182	88,217	38,805	61,171	17,300	12,953
Returns of married persons filing jointly and returns of surviving spouses, total	**7,435,237**	**7,735,156**	**17,274,270**	**7,335,493**	**1,342,189**	**317,361**	**129,835**	**191,346**	**51,648**	**36,520**
Under 26	222,856	109,523	107,254	** 4,653	**	**	**	* 39	** 23	**
26 under 35	1,149,568	1,174,819	1,925,293	492,894	60,189	9,371	3,448	4,396	1,134	726
35 under 45	1,416,609	1,561,492	3,678,645	1,671,430	275,596	59,911	21,414	28,924	7,104	4,551
45 under 55	1,229,178	1,372,441	3,747,803	1,912,847	379,013	94,533	37,991	54,059	13,821	9,700
55 under 65	1,551,099	1,628,648	3,736,919	1,707,387	340,359	83,236	35,617	55,872	16,125	11,561
65 and over	1,865,927	1,888,233	4,078,355	1,546,886	286,574	70,175	31,358	48,056	13,445	9,976
Returns of married persons filing separately, total	**860,888**	**351,192**	**455,335**	**97,466**	**19,437**	**5,761**	**2,947**	**5,365**	**1,687**	**1,707**
Under 26	** 15,198	**	**	** 383	**	**	**	0	0	0
26 under 35	177,180	51,897	72,799	12,786	2,074	237	168	218	61	49
35 under 45	237,782	92,906	116,655	28,252	4,378	919	572	907	277	208
45 under 55	180,062	88,869	127,728	17,960	4,200	1,919	802	1,480	375	338
55 under 65	157,416	72,203	83,627	21,350	4,607	1,427	856	1,419	469	459
65 and over	95,260	44,319	53,516	16,816	4,179	1,176	548	1,340	505	653
Returns of heads of households, total	**3,130,763**	**1,418,570**	**1,289,413**	**260,151**	**42,124**	**8,811**	**3,695**	**5,488**	**1,505**	**1,125**
Under 26	** 77,586	**	**	** 1,449	**	**	**	* 27	** 5	**
26 under 35	618,933	193,957	112,509	13,245	801	* 137	188	160	58	39
35 under 45	1,167,030	490,408	421,568	71,040	10,259	2,020	565	899	233	170
45 under 55	852,388	446,248	468,492	103,788	17,491	4,319	1,650	2,565	681	502
55 under 65	318,060	208,293	215,887	58,862	11,302	1,854	1,151	1,566	451	337
65 and over	109,094	69,350	68,943	11,774	2,270	481	132	271	79	75
Returns of single persons, total	**11,227,046**	**5,152,809**	**5,025,462**	**1,352,457**	**213,394**	**44,926**	**19,543**	**31,640**	**8,567**	**6,052**
Under 26	1,181,820	295,039	136,771	31,110	3,858	1,431	566	845	209	121
26 under 35	3,135,074	1,300,308	1,080,111	240,104	24,379	4,655	2,036	3,447	910	618
35 under 45	1,597,343	780,500	758,097	194,602	34,716	6,046	2,539	3,885	928	694
45 under 55	1,426,621	697,561	709,725	179,119	32,191	6,892	3,034	4,396	1,159	920
55 under 65	1,726,737	825,929	956,921	246,393	44,091	9,517	4,601	7,562	2,090	1,450
65 and over	2,159,450	1,253,472	1,383,838	461,128	74,159	16,385	6,767	11,505	3,271	2,249

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.
[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, January 2024.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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		Ordinary dividends	
			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)
All returns	**7,234,433**	**73,367,770**	**6,539,613**	**61,019,359**	**649,816**	**172,435**	**54,443**	**103,716**	**792,712**	**1,826,761**
No adjusted gross income	130,160	-260,488	12,338	44,079	12,918	2,306	**	**	18,939	13,037
$1 under $1,000	328,874	166,921	195,349	119,687	53,325	4,593	** 4,071	** 1,700	49,109	13,865
$1,000 under $2,000	465,175	705,571	392,977	599,336	31,323	2,936	** 2,562	** 967	50,455	21,618
$2,000 under $3,000	533,038	1,325,694	470,902	1,151,047	46,329	8,136	**	**	55,864	39,996
$3,000 under $4,000	539,278	1,884,969	494,079	1,680,045	38,274	7,489	** 3,999	** 2,184	55,391	33,478
$4,000 under $5,000	515,165	2,329,896	485,097	2,131,846	46,919	2,752	**	**	44,778	45,853
$5,000 under $10,000	2,136,178	15,617,171	2,035,092	14,392,651	158,193	32,586	* 8,036	* 561	218,507	227,423
$10,000 under $20,000	1,854,127	25,885,624	1,764,560	23,353,015	151,823	11,505	15,064	10,995	169,261	233,275
$20,000 under $30,000	512,425	12,290,665	490,239	10,747,227	56,422	7,776	* 7,983	* 4,505	63,397	220,588
$30,000 under $50,000	171,009	6,233,239	163,022	5,320,686	32,176	6,144	* 3,010	* 970	38,053	142,192
$50,000 under $200,000	42,957	3,486,928	34,237	1,451,745	17,570	8,347	7,852	62,447	23,870	418,239
$200,000 or more	6,048	3,701,580	1,720	27,995	4,544	77,865	1,865	19,387	5,089	417,196

Size of adjusted gross income	Qualified dividends		Business or profession [1]				Capital gain distributions [2]		Sales of capital assets [2]	
			Net income		Net loss				Taxable net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	**763,478**	**1,350,998**	**449,482**	**2,445,445**	**78,876**	**466,459**	**432,561**	**1,149,939**	**637,750**	**5,139,557**
No adjusted gross income	18,937	11,237	* 2,023	* 15,232	21,655	144,612	7,659	4,271	**	**
$1 under $1,000	45,094	11,043	65,880	31,238	0	0	16,180	5,097	** 28,156	** 4,569
$1,000 under $2,000	48,440	17,742	29,751	36,314	* 2,973	* 17,376	24,189	12,692	36,266	30,388
$2,000 under $3,000	53,848	28,303	37,646	71,331	* 2,973	* 15,217	29,743	26,993	41,198	43,834
$3,000 under $4,000	50,351	20,978	25,311	49,069	* 4,972	* 2,870	32,151	35,800	43,229	72,620
$4,000 under $5,000	44,778	36,092	25,889	71,584	* 4,922	* 20,229	25,126	20,573	35,175	44,309
$5,000 under $10,000	211,468	161,772	110,515	327,114	16,147	137,771	129,184	196,575	182,129	445,334
$10,000 under $20,000	164,222	178,066	101,199	500,029	18,821	66,867	94,778	259,354	151,748	632,426
$20,000 under $30,000	60,386	144,920	31,750	196,379	** 4,966	** 11,522	36,112	102,353	56,239	351,590
$30,000 under $50,000	37,045	93,466	* 8,940	* 65,238	**	**	28,059	190,969	36,050	516,085
$50,000 under $200,000	23,870	305,546	* 8,080	* 496,097	* 1,143	* 5,293	5,846	132,310	22,763	919,613
$200,000 or more	5,038	341,833	2,499	585,818	302	44,702	3,534	162,951	4,796	2,078,789

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Sales of capital assets [2]		Other income [3]				Total statutory adjustments		Charitable contributions if took standard deduction		Total standard deduction
	Taxable net loss		Net gain		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
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns	**153,043**	**179,425**	**526,127**	**3,739,706**	**14,666**	**181,331**	**396,100**	**143,971**	**840,413**	**173,670**	**7,055,822**
No adjusted gross income	26,680	57,231	* 3,165	* 14,133	5,798	141,040	**	**	* 6,593	* 1,820	0
$1 under $1,000	** 7,854	** 6,383	16,672	6,461	** 2,636	** 10,413	** 25,327	** 7,202	14,010	2,200	323,322
$1,000 under $2,000	**	**	17,100	29,554	**	**	28,826	3,724	34,217	5,089	464,167
$2,000 under $3,000	* 4,637	* 9,469	22,731	48,716	**	**	35,777	10,441	44,279	8,588	532,030
$3,000 under $4,000	* 7,672	* 8,353	28,727	57,168	**	**	27,444	4,722	50,376	9,916	536,254
$4,000 under $5,000	* 3,672	* 4,812	26,154	65,541	**	**	21,822	4,380	49,368	11,626	514,157
$5,000 under $10,000	39,843	34,415	117,044	396,857	** 6,001	** 10,896	107,725	25,688	228,835	44,763	2,129,832
$10,000 under $20,000	44,087	38,245	164,488	1,307,773	**	**	101,265	51,488	268,734	57,983	1,844,769
$20,000 under $30,000	12,032	9,866	80,470	809,479	**	**	30,795	20,346	95,646	20,343	507,260
$30,000 under $50,000	* 5,012	* 6,609	27,125	202,009	0	0	9,982	6,530	43,288	9,931	168,021
$50,000 under $200,000	* 1,109	* 3,328	18,060	209,453	**	**	* 7,076	* 7,837	* 5,016	* 1,403	35,252
$200,000 or more	* 445	* 714	4,390	592,563	231	18,982	61	1,614	* 51	* 8	758

Size of adjusted gross income	Total standard deduction	Total itemized deductions		Tentative income tax		Tentative income tax for returns with "kiddie tax"		Total credits		Total income tax	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns	**51,689,147**	**48,452**	**532,814**	**2,230,645**	**3,180,910**	**333,757**	**1,229,897**	**155,299**	**62,557**	**2,221,679**	**3,198,314**
No adjusted gross income	0	0	0	0	0	0	0	0	0	**	**
$1 under $1,000	380,113	** 7,568	** 19,219	0	0	0	0	0	0	0	0
$1,000 under $2,000	829,069	**	**	21,148	573	**	**	**	**	** 22,156	** 571
$2,000 under $3,000	1,425,849	**	**	37,281	3,303	** 20,144	** 1,945	** 10,069	** 121	35,279	3,185
$3,000 under $4,000	1,950,784	** 4,032	** 29,014	42,213	6,962	21,081	4,801	* 5,980	* 212	42,221	6,781
$4,000 under $5,000	2,372,962	**	**	38,185	8,450	19,066	5,490	* 7,982	* 201	37,190	8,249
$5,000 under $10,000	15,482,936	* 6,346	* 25,708	182,236	75,568	88,201	55,259	31,288	904	178,245	74,663
$10,000 under $20,000	21,005,893	9,358	211,273	1,180,278	532,959	109,127	149,236	36,013	2,661	1,179,270	530,298
$20,000 under $30,000	5,912,585	* 5,165	* 72,654	510,409	684,181	37,231	109,080	24,975	8,649	508,427	675,532
$30,000 under $50,000	1,996,071	* 2,989	* 9,960	170,002	483,762	20,038	98,652	19,969	3,889	170,002	479,873
$50,000 under $200,000	330,820	7,705	48,951	42,851	551,784	15,619	303,211	15,742	16,032	42,849	535,753
$200,000 or more	2,066	5,289	116,036	6,043	833,369	3,250	502,222	3,280	29,889	6,040	883,410

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.
[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 distributions, taxable pensions and annuities, unemployment compensation (minus exclusion amounts), taxable Social Security benefits, foreign earned income exclusion,net operating loss, gambling earnings, cancellation of debt, taxable health saving account distributions, Section 965 income, limitation on business losses, global intangible low tax income, 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, January 2024.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**14,842,685**	**5,226,178,113**	**14,842,685**	**5,276,211,369**	**11,615,291**	**2,282,305,978**	**8,706,926**	**59,995,824**	**1,805,106**	**31,685,765**	**6,389,623**	**217,976,373**
Under $5,000	80,236	158,579	80,236	189,387	15,255	114,307	44,402	23,845	5,896	15,673	24,042	42,987
$5,000 under $10,000	93,583	717,281	93,583	768,317	24,748	537,713	46,822	25,971	7,780	90,458	32,033	102,758
$10,000 under $15,000	109,149	1,367,569	109,149	1,467,044	34,767	1,050,577	48,469	65,642	8,377	22,584	31,662	104,027
$15,000 under $20,000	161,030	2,797,740	161,030	2,877,498	48,925	1,157,201	72,636	107,719	5,857	58,758	36,289	153,949
$20,000 under $25,000	167,731	3,797,318	167,731	3,925,142	65,543	1,497,913	67,813	43,191	7,683	94,701	30,766	142,860
$25,000 under $30,000	193,007	5,321,154	193,007	5,523,843	106,239	3,196,602	76,379	83,960	6,657	49,422	48,378	146,663
$30,000 under $35,000	226,911	7,404,514	226,911	7,623,487	147,617	5,011,107	83,085	101,729	8,108	38,855	53,155	283,814
$35,000 under $40,000	240,304	9,055,119	240,304	9,296,720	161,676	5,854,238	83,476	93,925	9,940	54,055	47,135	215,554
$40,000 under $45,000	294,054	12,492,637	294,054	12,770,551	210,697	8,636,483	105,252	147,373	7,230	67,337	58,163	292,621
$45,000 under $50,000	320,410	15,186,125	320,410	15,456,505	230,909	10,441,236	122,113	111,153	24,937	142,246	82,567	339,331
$50,000 under $55,000	347,058	18,273,365	347,058	18,513,224	244,578	11,660,434	149,989	268,309	14,609	77,545	82,127	318,007
$55,000 under $60,000	353,841	20,328,813	353,841	20,584,886	258,177	13,914,004	123,949	132,811	20,500	201,702	84,637	464,735
$60,000 under $75,000	1,140,465	76,682,389	1,140,465	77,432,879	868,768	52,987,351	470,702	267,053	51,479	175,328	279,008	1,415,112
$75,000 under $100,000	1,985,056	173,324,427	1,985,056	174,938,121	1,568,298	123,773,419	952,747	794,065	121,046	564,570	554,188	2,777,284
$100,000 under $200,000	4,513,652	638,311,521	4,513,652	645,816,065	3,695,331	439,282,283	2,657,775	3,293,424	417,958	3,647,784	1,791,023	13,173,403
$200,000 under $500,000	3,134,769	950,227,268	3,134,769	963,848,251	2,690,491	631,694,092	2,264,313	5,881,035	537,108	4,924,465	1,922,197	27,877,965
$500,000 under $1,000,000	874,181	597,870,507	874,181	607,982,658	748,909	337,122,841	756,406	4,605,756	258,692	4,149,693	693,465	23,215,418
$1,000,000 under $1,500,000	236,902	286,665,731	236,902	291,136,895	197,775	129,623,956	220,891	3,001,238	93,630	2,357,727	203,128	12,760,993
$1,500,000 under $2,000,000	107,470	184,932,436	107,470	187,189,763	87,566	71,164,002	103,020	2,248,515	48,966	1,609,465	94,935	8,858,316
$2,000,000 under $5,000,000	172,234	518,865,622	172,234	523,154,227	137,484	159,591,647	167,145	7,715,430	90,275	4,573,663	155,516	27,176,992
$5,000,000 under $10,000,000	51,030	351,562,885	51,030	353,053,296	40,165	84,888,531	50,266	5,566,501	31,054	2,739,021	47,400	18,882,712
$10,000,000 or more	39,613	1,350,835,114	39,613	1,352,662,610	31,374	189,106,041	39,277	25,417,181	27,324	6,030,713	37,812	79,230,873
Taxable returns, total	**13,435,335**	**5,160,190,981**	**13,435,335**	**5,208,560,962**	**10,899,744**	**2,245,078,854**	**8,023,611**	**58,130,990**	**1,687,267**	**30,393,496**	**5,955,255**	**213,695,174**
Nontaxable returns, total	**1,407,350**	**65,987,132**	**1,407,350**	**67,650,407**	**715,547**	**37,227,124**	**683,316**	**1,864,834**	**117,839**	**1,292,269**	**434,368**	**4,281,199**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**6,147,554**	**173,611,169**	**2,095,400**	**2,603,733**	**45,223**	**3,670,677**	**3,187,030**	**111,168,187**	**6,531,238**	**1,393,338,758**	**602,907**	**43,643,334**
Under $5,000	21,017	26,053	* 2,568	* 5,845	0	0	19,950	47,237	22,183	2,848	* 151	* 5,582
$5,000 under $10,000	30,364	54,841	* 3,062	* 2,565	** 2,025	** 22,961	23,730	-76,162	30,468	182,094	472	15,797
$10,000 under $15,000	30,623	67,172	8,361	5,001	**	**	29,748	-45,067	39,230	142,966	4,147	-12,390
$15,000 under $20,000	35,354	119,306	18,005	14,874	**	**	40,432	4,011	45,601	285,713	3,901	12,428
$20,000 under $25,000	28,426	104,594	11,037	7,955	0	0	49,777	400,912	31,150	166,467	1,230	-21,164
$25,000 under $30,000	46,358	94,345	18,802	16,801	0	0	47,746	30,897	43,908	400,404	475	-104,369
$30,000 under $35,000	47,704	174,151	34,969	35,084	0	0	64,418	-116,266	53,251	229,013	4,749	3,330
$35,000 under $40,000	46,709	148,227	37,967	31,608	0	0	63,782	258,094	41,798	307,151	5,873	35,210
$40,000 under $45,000	53,781	226,345	42,218	27,507	0	0	70,036	8,841	55,231	287,217	4,744	8,047
$45,000 under $50,000	76,255	221,217	54,170	35,786	0	0	69,288	117,110	84,666	669,768	3,945	18,719
$50,000 under $55,000	76,521	223,007	68,171	55,528	** 6,061	** 162,751	69,995	180,524	81,178	743,091	4,377	28,831
$55,000 under $60,000	79,505	341,900	67,051	61,183	**	**	66,525	338,610	81,839	792,075	6,069	4,718
$60,000 under $75,000	262,634	1,029,268	268,778	228,052	**	**	164,601	1,470,793	276,404	1,930,149	11,203	-142,809
$75,000 under $100,000	519,883	1,970,901	471,891	486,515	9,059	254,194	349,229	2,415,047	540,044	5,239,838	37,970	146,405
$100,000 under $200,000	1,720,861	9,538,188	758,707	915,346	16,494	1,173,511	912,484	16,035,679	1,806,117	27,770,998	91,256	441,112
$200,000 under $500,000	1,867,317	21,070,645	194,948	439,072	10,087	1,543,525	749,751	33,675,699	2,001,686	79,819,063	162,792	1,220,591
$500,000 under $1,000,000	675,555	17,965,708	20,522	60,031	1,167	313,940	234,700	21,362,609	730,228	87,809,604	100,950	1,079,736
$1,000,000 under $1,500,000	198,973	9,797,634	5,919	37,542	* 93	* 6,200	62,564	8,665,813	214,715	58,517,117	44,791	860,111
$1,500,000 under $2,000,000	93,077	6,860,662	2,545	16,690	* 90	* 25,731	28,155	4,981,236	100,005	45,578,863	25,346	684,882
$2,000,000 under $5,000,000	152,774	21,339,619	3,654	35,095	100	48,703	45,377	10,420,750	162,926	160,521,650	50,403	1,812,029
$5,000,000 under $10,000,000	46,637	15,202,790	1,115	28,211	29	46,825	13,593	4,767,888	49,558	140,634,978	19,372	2,100,276
$10,000,000 or more	37,228	67,034,595	939	57,442	18	72,337	11,147	6,223,933	39,053	781,307,691	18,690	35,446,260
Taxable returns, total	**5,739,481**	**170,381,074**	**1,946,044**	**2,435,392**	**44,175**	**3,663,338**	**2,787,294**	**108,951,824**	**6,068,837**	**1,384,141,419**	**569,389**	**43,718,965**
Nontaxable returns, total	**408,073**	**3,230,095**	**149,355**	**168,341**	*** 1,048**	*** 7,339**	**399,736**	**2,216,363**	**462,402**	**9,197,339**	**33,519**	**-75,631**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

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

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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**2,519,774**	**107,699,601**	**4,036,059**	**169,319,613**	**1,299,280**	**50,201,638**	**767,838**	**20,629,394**	**68,806**	**1,200,309**	**2,654,438**	**680,376,763**
Under $5,000	8,719	27,587	19,687	73,993	2,464	32,542	4,086	79,898	0	0	1,726	-33,722
$5,000 under $10,000	26,970	203,751	27,197	183,174	11,342	66,051	4,042	33,403	** 3,229	** 24,795	6,888	-411,285
$10,000 under $15,000	19,263	189,243	39,897	336,270	13,457	119,233	7,201	73,144	**	**	10,993	-530,442
$15,000 under $20,000	34,233	346,931	69,249	823,098	16,994	119,212	9,126	197,739	**	**	13,392	-409,986
$20,000 under $25,000	31,865	373,071	67,800	969,122	13,545	170,374	10,591	208,062	**	**	11,214	-190,808
$25,000 under $30,000	43,696	421,345	64,006	1,020,411	8,554	89,969	11,061	144,807	* 2,014	* 7,547	14,837	-217,435
$30,000 under $35,000	36,098	467,411	64,392	1,118,814	10,905	124,300	14,363	185,116	** 1,081	** 7,093	15,567	-330,091
$35,000 under $40,000	28,026	517,099	58,035	1,066,570	8,575	127,213	9,330	218,402	**	**	19,318	-139,916
$40,000 under $45,000	32,656	537,461	76,246	1,752,327	9,215	84,897	20,083	242,400	0	0	14,796	25,048
$45,000 under $50,000	48,187	528,770	85,870	1,829,157	15,564	167,954	16,983	323,131	** 3,204	** 4,983	19,021	-80,773
$50,000 under $55,000	59,516	891,413	101,880	2,326,443	19,661	228,681	12,979	103,921	**	**	29,181	-250,918
$55,000 under $60,000	38,738	619,904	90,744	2,437,488	23,004	325,553	13,934	288,034	**	**	16,858	-292,175
$60,000 under $75,000	171,590	3,007,843	336,366	9,816,441	52,125	737,881	52,218	923,944	* 3,011	* 57,178	72,226	-441,721
$75,000 under $100,000	268,744	6,172,679	549,896	20,011,073	107,317	1,591,704	109,441	1,709,208	6,341	77,418	147,652	-48,073
$100,000 under $200,000	824,490	28,345,678	1,364,100	62,382,959	334,247	5,568,266	218,924	3,329,908	23,683	391,786	579,720	12,862,191
$200,000 under $500,000	594,214	36,392,262	772,211	45,062,525	356,563	10,170,705	128,329	3,932,138	15,805	467,652	813,969	63,962,772
$500,000 under $1,000,000	148,441	12,255,724	151,140	10,185,612	142,501	6,724,477	61,506	3,047,111	5,521	53,891	430,023	92,591,914
$1,000,000 under $1,500,000	40,705	3,780,108	37,456	2,311,486	47,433	3,423,992	21,220	1,266,161	1,861	51,321	149,662	63,344,274
$1,500,000 under $2,000,000	19,095	2,020,869	17,788	1,283,011	25,411	2,254,554	11,039	701,192	1,041	28,735	76,137	44,842,291
$2,000,000 under $5,000,000	29,716	4,499,664	27,649	2,292,876	47,635	6,177,226	19,198	1,530,012	1,268	12,942	132,993	131,511,167
$5,000,000 under $10,000,000	8,646	2,229,791	8,045	926,180	17,112	3,118,578	6,416	789,145	422	11,736	42,760	82,949,186
$10,000,000 or more	6,164	3,870,997	6,406	1,110,586	15,655	8,778,277	5,768	1,302,518	325	3,232	35,505	191,665,265
Taxable returns, total	**2,282,297**	**103,900,201**	**3,615,775**	**162,243,677**	**1,183,724**	**48,417,203**	**680,050**	**18,355,544**	**60,469**	**1,114,407**	**2,491,626**	**685,593,991**
Nontaxable returns, total	**237,477**	**3,799,401**	**420,284**	**7,075,936**	**115,557**	**1,784,435**	**87,788**	**2,273,851**	**8,337**	**85,901**	**162,812**	**-5,217,227**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**215,802**	**28,296,962**	**189,921**	**-5,996,895**	**944,349**	**13,280,864**	**3,399,657**	**73,862,246**	**134,951**	**26,044,653**	**128,613**	**2,504,259**
Under $5,000	* 1,710	* -333	** 1,058	** -37,709	* 1,028	* 9,687	* 114	* 150	1,787	67,919	** 2,558	** 7,785
$5,000 under $10,000	* 13	* 1,600	**	**	6,179	78,441	7,342	32,665	5,808	184,952	**	**
$10,000 under $15,000	* 377	* -30,204	1,317	-22,044	8,641	158,228	21,548	29,779	3,422	57,409	**	**
$15,000 under $20,000	3,598	38,624	529	-19,167	15,553	253,899	59,941	128,188	3,042	84,689	** 4,105	** 77,350
$20,000 under $25,000	* 2,013	* 5,361	4,225	-17,792	23,369	290,707	77,428	252,619	5,920	102,937	**	**
$25,000 under $30,000	* 5	* -20	* 1,511	* -48,948	25,371	323,925	79,949	360,301	5,151	232,294	**	**
$30,000 under $35,000	* 1,075	* -345	6,460	-56,661	22,566	373,820	73,954	457,073	5,884	183,860	* 445	* 1,666
$35,000 under $40,000	* 2,021	* -14,628	4,283	-95,315	35,154	549,495	69,711	611,810	6,937	231,924	* 9	*
$40,000 under $45,000	* 155	* -5,487	7,768	-154,329	27,565	498,048	70,177	702,257	2,460	85,796	* 2,018	* 4,097
$45,000 under $50,000	* 94	* -1,562	4,460	-63,982	30,626	467,997	85,900	1,133,062	3,341	113,242	* 2,010	* 8,777
$50,000 under $55,000	* 10	* -20,806	2,476	-21,735	33,209	549,117	105,175	1,498,959	4,516	190,356	* 2,132	* 3,300
$55,000 under $60,000	3,045	20,260	3,104	-142,799	31,785	344,364	92,796	1,469,979	4,164	176,977	* 17	* 25
$60,000 under $75,000	5,266	58,162	9,663	-143,686	79,969	1,105,300	289,709	5,206,029	8,388	319,235	3,235	43,160
$75,000 under $100,000	15,663	265,531	19,846	-578,782	132,464	1,824,464	469,956	9,650,502	8,556	536,063	12,202	88,637
$100,000 under $200,000	44,062	1,064,449	40,432	-536,018	297,720	4,227,002	1,061,067	26,838,248	25,499	2,041,343	38,597	274,969
$200,000 under $500,000	67,956	3,214,668	48,665	-1,064,671	138,620	1,740,390	586,573	17,040,757	20,082	3,446,723	18,685	176,422
$500,000 under $1,000,000	28,288	2,323,680	16,750	-804,291	25,547	362,065	138,508	4,598,689	8,925	2,454,653	8,804	170,368
$1,000,000 under $1,500,000	10,087	1,195,821	6,114	-434,414	4,363	59,629	39,522	1,350,035	3,441	1,779,514	5,504	95,567
$1,500,000 under $2,000,000	6,065	891,419	2,829	-209,202	1,956	26,649	19,330	682,387	1,784	956,661	4,031	76,828
$2,000,000 under $5,000,000	13,310	4,321,510	5,275	-556,240	2,052	29,712	33,247	1,161,872	3,438	3,100,645	11,407	296,296
$5,000,000 under $10,000,000	5,379	3,141,466	1,642	-233,238	372	4,891	9,989	364,787	1,237	2,082,252	5,859	218,954
$10,000,000 or more	5,608	11,827,796	1,515	-755,873	240	3,033	7,720	292,099	1,168	7,615,210	6,995	960,058
Taxable returns, total	**203,012**	**28,365,962**	**161,160**	**-5,254,204**	**809,280**	**11,109,658**	**3,012,803**	**69,946,986**	**85,712**	**23,133,003**	**120,797**	**2,399,791**
Nontaxable returns, total	**12,790**	**-69,000**	**28,761**	**-742,691**	**135,069**	**2,171,206**	**386,853**	**3,915,260**	**49,239**	**2,911,650**	**7,816**	**104,469**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**75,283**	**119,980**	**17,410**	**1,518,185**	**613,394**	**36,151,487**	**1,105,101**	**26,390,980**	**4,022,737**	**50,033,153**
Under $5,000	0	0	* 581	* 42,391	* 1,310	* 1,629	* 3,848	* 5,131	16,137	30,807
$5,000 under $10,000	0	0	425	29,070	* 3,998	* 23,145	3,619	-24,206	21,260	51,036
$10,000 under $15,000	0	0	344	33,616	* 3,118	* 36,070	5,398	24,559	29,124	99,474
$15,000 under $20,000	0	0	589	40,121	* 3,682	* 36,875	9,359	30,649	28,906	79,757
$20,000 under $25,000	0	0	* 134	* 13,271	6,358	56,556	10,565	38,266	43,299	127,824
$25,000 under $30,000	** 1,302	** 4,539	547	47,064	5,568	80,052	6,318	-21,475	49,903	202,689
$30,000 under $35,000	**	**	* 254	* 18,104	8,612	194,126	11,525	13,879	53,236	218,973
$35,000 under $40,000	0	0	594	47,038	15,936	341,388	9,678	15,536	61,324	241,600
$40,000 under $45,000	** 3,053	** 3,420	414	26,941	13,194	184,004	14,886	36,189	62,534	277,914
$45,000 under $50,000	**	**	240	22,097	* 6,034	* 125,863	9,641	22,732	71,834	270,380
$50,000 under $55,000	**	**	367	33,482	15,590	224,322	17,596	37,934	67,243	239,860
$55,000 under $60,000	0	0	440	27,101	18,499	384,682	12,004	84,123	79,301	256,074
$60,000 under $75,000	* 3,005	* 4,284	957	88,118	40,487	750,266	43,611	75,064	241,874	750,490
$75,000 under $100,000	11,046	5,409	1,079	94,169	94,573	1,720,901	97,990	304,539	377,143	1,613,694
$100,000 under $200,000	24,665	50,482	3,508	308,205	207,025	5,208,922	292,350	1,905,870	1,170,013	7,504,545
$200,000 under $500,000	23,114	35,294	3,502	304,638	123,773	6,499,371	288,643	3,299,597	985,018	13,620,892
$500,000 under $1,000,000	6,556	9,061	1,609	158,383	27,727	4,676,511	124,978	2,608,932	360,829	10,112,151
$1,000,000 under $1,500,000	1,278	3,875	642	63,058	7,008	2,400,653	42,418	1,613,728	112,528	4,471,151
$1,500,000 under $2,000,000	513	1,216	300	29,906	3,272	1,401,297	23,434	1,095,267	52,337	2,257,328
$2,000,000 under $5,000,000	526	1,610	554	57,449	5,364	4,189,750	44,054	2,550,531	88,779	4,288,605
$5,000,000 under $10,000,000	128	363	191	18,948	1,300	1,977,557	16,729	1,916,401	27,730	1,490,410
$10,000,000 or more	96	427	140	15,014	965	5,637,549	16,454	10,757,733	22,388	1,827,497
Taxable returns, total	**70,900**	**113,248**	**13,051**	**1,154,892**	**559,169**	**33,740,914**	**1,016,122**	**25,947,704**	**3,640,609**	**48,369,878**
Nontaxable returns, total	**4,383**	**6,732**	**4,359**	**363,294**	**54,225**	**2,410,573**	**88,979**	**443,276**	**382,129**	**1,663,274**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Itemized deductions										
	Total [2]	Medical and dental expenses deduction						Taxes paid deduction			
		Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Total		Total state and local taxes	
										Total	
		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)
All returns, total	**659,680,547**	**3,693,434**	**75,886,325**	**3,693,434**	**101,860,682**	**3,689,290**	**25,974,356**	**14,687,846**	**119,541,517**	**14,644,905**	**362,507,801**
Under $5,000	1,871,637	64,071	1,182,428	64,071	1,191,945	59,928	9,517	72,393	300,355	72,301	336,650
$5,000 under $10,000	2,292,492	67,090	1,290,734	67,090	1,328,511	67,090	37,777	89,055	346,915	87,056	380,502
$10,000 under $15,000	2,804,369	74,656	1,366,812	74,656	1,436,712	74,656	69,900	103,125	519,125	102,025	581,150
$15,000 under $20,000	4,775,555	126,081	2,885,547	126,081	3,049,836	126,081	164,289	149,922	687,462	148,557	821,023
$20,000 under $25,000	4,285,472	120,657	2,057,325	120,657	2,262,637	120,657	205,311	156,017	753,305	155,007	811,022
$25,000 under $30,000	4,765,016	128,192	2,142,120	128,192	2,408,161	128,192	266,041	184,790	781,930	184,738	835,417
$30,000 under $35,000	6,138,899	135,437	2,492,152	135,437	2,824,184	135,437	332,032	222,604	1,100,170	220,479	1,209,086
$35,000 under $40,000	6,467,628	133,583	2,572,548	133,583	2,949,560	133,583	377,012	234,031	1,143,800	234,030	1,372,777
$40,000 under $45,000	7,242,678	148,065	2,397,784	148,065	2,869,363	148,065	471,579	289,986	1,466,305	286,943	1,576,721
$45,000 under $50,000	8,463,915	169,056	3,270,037	169,056	3,869,434	169,056	599,397	314,349	1,819,849	312,280	1,926,544
$50,000 under $55,000	9,031,460	163,599	3,052,627	163,599	3,696,666	163,599	644,039	337,954	1,886,129	335,880	2,041,826
$55,000 under $60,000	8,877,775	152,888	2,517,256	152,888	3,175,555	152,888	658,300	349,713	2,093,207	348,695	2,299,240
$60,000 under $75,000	29,557,463	416,631	7,867,927	416,631	9,961,801	416,631	2,093,873	1,117,975	7,407,751	1,112,635	8,106,733
$75,000 under $100,000	54,706,812	568,901	11,251,902	568,901	14,967,597	568,901	3,715,695	1,973,087	14,864,227	1,962,692	16,952,297
$100,000 under $200,000	138,751,518	930,719	18,438,486	930,719	27,979,072	930,719	9,540,586	4,488,763	39,290,771	4,478,609	54,478,221
$200,000 under $500,000	124,480,962	274,102	9,442,173	274,102	15,009,041	274,102	5,566,868	3,125,969	30,133,315	3,125,168	74,417,699
$500,000 under $1,000,000	49,971,545	16,117	1,198,745	16,117	1,982,643	16,117	783,898	871,926	8,552,942	871,728	42,702,238
$1,000,000 under $1,500,000	20,103,248	2,294	263,035	2,294	462,885	2,294	199,850	236,528	2,335,291	236,470	20,002,533
$1,500,000 under $2,000,000	11,864,113	567	72,898	567	146,817	567	73,920	107,271	1,067,749	107,265	12,367,696
$2,000,000 under $5,000,000	31,470,281	700	114,862	700	264,656	700	149,794	171,946	1,755,888	171,918	33,547,583
$5,000,000 under $10,000,000	19,991,637	** 27	** 8,927	** 27	** 23,606	** 27	** 14,679	50,927	552,034	50,923	20,421,310
$10,000,000 or more	111,766,070	**	**	**	**	**	**	39,516	682,998	39,505	65,319,533
Taxable returns, total	**598,354,572**	**2,781,750**	**46,133,648**	**2,781,750**	**69,356,244**	**2,781,750**	**23,222,595**	**13,345,074**	**112,027,598**	**13,313,474**	**352,542,556**
Nontaxable returns, total	**61,325,975**	**911,684**	**29,752,677**	**911,684**	**32,504,438**	**907,540**	**2,751,761**	**1,342,772**	**7,513,920**	**1,331,430**	**9,965,245**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	Total state and local taxes—continued										Limited state and local taxes	
	State and local income taxes or general sales taxes						Real estate taxes		Personal property 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
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**14,310,685**	**258,639,729**	**10,770,045**	**250,997,086**	**3,540,640**	**7,642,643**	**12,779,463**	**99,984,344**	**5,710,239**	**4,202,143**	**14,644,905**	**116,865,059**
Under $5,000	59,673	69,882	16,674	49,819	42,999	20,064	46,424	256,216	15,764	10,552	72,301	297,600
$5,000 under $10,000	77,467	81,243	23,016	52,308	54,451	28,935	60,133	294,963	20,673	11,008	87,056	339,350
$10,000 under $15,000	95,224	138,219	36,489	104,215	58,735	34,004	75,943	423,838	32,528	19,211	102,025	508,908
$15,000 under $20,000	140,720	257,632	54,965	183,949	85,755	73,684	97,224	556,597	42,307	18,718	148,557	655,916
$20,000 under $25,000	148,879	210,001	68,182	124,232	80,697	85,770	112,133	565,930	38,641	36,643	155,007	728,673
$25,000 under $30,000	171,887	255,442	87,029	155,739	84,858	99,703	110,828	525,455	62,684	54,520	184,738	744,697
$30,000 under $35,000	210,230	431,455	122,508	283,058	87,722	148,397	141,234	740,176	76,166	50,404	220,479	997,085
$35,000 under $40,000	223,618	530,692	132,013	402,927	91,605	127,765	169,721	773,900	91,916	68,185	234,030	1,124,402
$40,000 under $45,000	273,874	532,141	168,904	393,145	104,970	138,996	200,465	1,014,207	103,200	63,103	286,943	1,381,045
$45,000 under $50,000	299,887	673,870	203,815	533,009	96,072	140,861	224,009	1,129,842	129,930	123,869	312,280	1,702,716
$50,000 under $55,000	320,975	675,232	203,778	528,568	117,197	146,664	266,129	1,251,885	128,962	123,715	335,880	1,821,840
$55,000 under $60,000	338,591	881,913	233,712	757,495	104,878	124,418	270,434	1,322,707	138,587	103,366	348,695	2,022,998
$60,000 under $75,000	1,077,460	3,276,349	794,833	2,791,591	282,627	484,758	948,235	4,541,711	453,961	318,804	1,112,635	7,152,281
$75,000 under $100,000	1,924,416	7,653,268	1,488,980	6,804,275	435,436	848,993	1,737,166	8,792,062	804,669	584,800	1,962,692	14,535,307
$100,000 under $200,000	4,404,055	28,735,921	3,508,177	26,778,437	895,878	1,957,484	4,074,023	24,647,914	1,897,810	1,182,698	4,478,609	38,609,627
$200,000 under $500,000	3,081,442	46,625,081	2,463,551	44,765,649	617,892	1,859,432	2,894,851	26,891,746	1,225,167	912,416	3,125,168	29,870,004
$500,000 under $1,000,000	861,508	30,844,141	677,002	30,215,027	184,506	629,114	804,340	11,588,950	285,787	276,096	871,728	8,473,233
$1,000,000 under $1,500,000	234,575	15,821,676	186,856	15,658,427	47,719	163,249	216,368	4,093,373	70,326	88,012	236,470	2,302,598
$1,500,000 under $2,000,000	106,426	10,263,972	85,032	10,183,883	21,394	80,089	96,934	2,067,297	28,701	36,430	107,265	1,043,051
$2,000,000 under $5,000,000	170,243	29,251,689	138,820	29,112,954	31,424	138,735	153,461	4,228,788	42,370	67,250	171,918	1,674,466
$5,000,000 under $10,000,000	50,405	18,617,713	42,074	18,561,732	8,332	55,981	45,063	1,781,149	11,587	22,628	50,923	495,810
$10,000,000 or more	39,130	62,812,195	33,638	62,556,646	5,492	255,548	34,347	2,495,637	8,501	29,714	39,505	383,452
Taxable returns, total	**13,053,759**	**255,014,936**	**10,158,382**	**248,121,745**	**2,895,376**	**6,893,191**	**11,826,935**	**93,967,009**	**5,258,246**	**3,799,046**	**13,313,474**	**109,656,797**
Nontaxable returns, total	**1,256,927**	**3,624,793**	**611,663**	**2,875,342**	**645,264**	**749,451**	**952,529**	**6,017,335**	**451,993**	**403,097**	**1,331,430**	**7,208,261**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued		Interest paid deduction									
	Other taxes		Total		Total mortgage interest and points							
					Total		Home mortgage interest					
							Total		Paid to financial institutions		Paid to individuals	
	Number of returns	Amount	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)	(92)	(93)
All returns, total	**843,125**	**2,358,043**	**11,754,235**	**163,273,742**	**11,538,228**	**143,469,233**	**11,509,680**	**138,865,178**	**11,371,650**	**136,189,746**	**288,008**	**2,675,432**
Under $5,000	* 415	* 2,755	34,775	351,878	33,207	349,116	33,207	338,603	33,206	337,561	**	**
$5,000 under $10,000	* 2,425	* 854	42,464	505,199	42,439	504,725	42,439	475,789	40,411	452,648	** 3,125	** 24,183
$10,000 under $15,000	* 2,412	* 10,098	58,324	661,032	55,732	654,059	55,726	609,992	55,602	605,009	* 967	* 4,984
$15,000 under $20,000	6,612	19,622	78,442	795,523	77,595	793,827	76,455	725,152	75,329	672,862	** 3,721	** 52,822
$20,000 under $25,000	6,181	23,079	92,849	975,865	91,706	966,376	91,698	912,623	91,697	912,090	**	**
$25,000 under $30,000	12,252	37,233	97,966	964,858	96,818	958,030	94,700	908,051	93,617	885,855	* 2,095	* 22,196
$30,000 under $35,000	17,648	90,135	128,477	1,300,974	125,957	1,296,531	124,833	1,196,286	123,702	1,145,264	* 4,291	* 51,022
$35,000 under $40,000	20,258	19,398	151,067	1,472,192	150,651	1,465,880	149,643	1,312,098	145,611	1,263,101	* 5,032	* 48,997
$40,000 under $45,000	17,296	52,530	178,110	1,942,763	176,842	1,933,451	176,836	1,764,712	173,805	1,708,736	* 7,078	* 55,976
$45,000 under $50,000	22,262	116,095	197,093	2,040,007	196,700	2,030,291	196,700	1,824,222	194,691	1,800,340	* 3,018	* 23,882
$50,000 under $55,000	24,109	55,283	237,857	2,236,435	235,397	2,224,423	235,396	2,024,556	232,271	1,967,186	7,159	57,370
$55,000 under $60,000	27,281	61,461	240,249	2,296,099	239,179	2,286,536	239,179	2,007,001	234,170	1,963,447	* 5,010	* 43,553
$60,000 under $75,000	90,146	225,340	880,459	8,299,830	879,564	8,263,595	875,426	7,613,580	861,762	7,450,386	21,710	163,194
$75,000 under $100,000	117,961	251,086	1,615,876	16,691,350	1,605,710	16,552,940	1,598,523	15,195,561	1,574,390	14,839,442	43,620	356,119
$100,000 under $200,000	280,932	592,831	3,736,970	42,043,244	3,707,749	41,472,589	3,703,208	40,735,509	3,668,419	40,099,061	88,137	636,448
$200,000 under $500,000	134,953	251,767	2,711,961	41,669,568	2,664,041	40,001,465	2,660,006	39,604,098	2,637,919	39,026,306	56,891	577,792
$500,000 under $1,000,000	36,828	72,758	761,726	14,990,473	728,125	13,291,073	726,810	13,226,991	716,821	12,957,363	20,061	269,628
$1,000,000 under $1,500,000	8,763	32,165	202,243	4,571,747	184,775	3,564,332	184,247	3,548,993	180,691	3,449,663	5,908	99,329
$1,500,000 under $2,000,000	4,337	24,696	89,958	2,376,237	78,662	1,547,029	78,376	1,538,998	76,416	1,481,537	3,108	57,461
$2,000,000 under $5,000,000	6,668	81,279	141,920	4,793,545	115,934	2,275,375	115,262	2,267,647	112,001	2,185,028	4,636	82,618
$5,000,000 under $10,000,000	1,801	56,044	42,161	2,504,179	31,004	623,376	30,744	621,794	29,629	593,339	1,471	28,455
$10,000,000 or more	1,586	281,533	33,287	9,790,742	20,442	414,211	20,267	412,924	19,491	393,521	970	19,403
Taxable returns, total	**770,662**	**2,132,366**	**10,930,694**	**151,039,868**	**10,733,269**	**132,145,801**	**10,707,146**	**128,466,267**	**10,577,250**	**125,970,058**	**271,161**	**2,496,209**
Nontaxable returns, total	**72,463**	**225,677**	**823,540**	**12,233,874**	**804,960**	**11,323,432**	**802,534**	**10,398,911**	**794,400**	**10,219,687**	**16,848**	**179,224**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued						Contributions deduction					
	Total mortgage interest and points—continued				Investment interest expense deduction		Total		Cash contributions		Other than cash contributions	
	Deductible points		Mortgage insurance premiums									
	Number of returns	Amount	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)	(104)	(105)
All returns, total	**966,680**	**1,526,640**	**1,301,797**	**3,077,415**	**790,820**	**19,804,509**	**12,117,590**	**263,250,541**	**11,205,939**	**162,797,205**	**6,518,539**	**121,375,072**
Under $5,000	* 2,438	* 245	* 4,220	* 10,268	2,043	2,762	36,897	27,412	32,096	18,080	11,570	10,552
$5,000 under $10,000	* 4,070	* 462	4,354	28,474	829	474	50,340	96,560	46,066	69,591	19,041	18,504
$10,000 under $15,000	* 1,882	* 1,778	14,948	42,289	4,426	6,973	64,125	155,840	59,351	120,888	20,136	29,728
$15,000 under $20,000	5,848	22,423	15,601	46,252	1,089	1,696	97,378	277,664	85,335	192,401	42,205	68,886
$20,000 under $25,000	5,826	2,860	22,487	50,894	4,260	9,489	108,446	419,994	99,547	287,758	48,755	75,083
$25,000 under $30,000	8,109	823	21,275	49,156	2,597	6,828	144,537	706,756	137,210	531,477	66,497	151,873
$30,000 under $35,000	8,100	13,920	37,591	86,324	3,072	4,443	174,762	904,472	158,307	612,301	93,524	230,303
$35,000 under $40,000	6,997	20,645	53,136	133,137	2,306	6,312	163,203	903,908	145,393	566,351	84,491	231,994
$40,000 under $45,000	13,603	22,402	53,424	146,337	6,449	9,312	212,594	1,110,681	193,141	817,901	114,324	264,453
$45,000 under $50,000	11,621	24,198	60,512	181,872	3,404	9,716	232,425	1,105,708	204,608	822,670	133,810	241,058
$50,000 under $55,000	9,940	26,429	90,641	173,438	3,269	12,012	239,594	1,349,600	216,101	1,044,199	114,708	282,353
$55,000 under $60,000	13,130	34,715	78,535	244,821	2,052	9,563	267,505	1,438,248	239,385	1,007,096	151,494	353,522
$60,000 under $75,000	68,099	87,160	256,334	562,854	13,324	36,236	876,462	4,778,416	786,238	3,667,162	469,837	919,449
$75,000 under $100,000	112,035	200,394	458,400	1,156,985	30,668	138,410	1,533,838	9,765,308	1,384,771	7,645,584	831,476	1,777,917
$100,000 under $200,000	322,775	572,768	130,338	164,312	121,476	570,655	3,779,220	32,601,479	3,487,683	27,421,406	2,116,386	4,961,201
$200,000 under $500,000	265,572	397,367	0	0	223,712	1,668,103	2,772,371	36,617,094	2,611,818	29,349,153	1,545,597	6,595,181
$500,000 under $1,000,000	69,257	64,082	0	0	145,904	1,699,400	792,642	20,410,026	761,699	14,648,469	394,367	7,029,616
$1,000,000 under $1,500,000	16,471	15,340	0	0	61,799	1,007,415	220,383	10,362,710	213,471	6,681,283	102,568	5,135,702
$1,500,000 under $2,000,000	7,340	8,031	0	0	36,089	829,207	100,341	6,878,704	97,862	4,072,069	45,750	3,188,099
$2,000,000 under $5,000,000	9,901	7,729	0	0	70,013	2,518,169	162,976	20,644,770	159,838	11,488,694	71,403	12,399,671
$5,000,000 under $10,000,000	2,344	1,581	0	0	26,612	1,880,803	49,077	14,896,310	48,207	7,746,757	21,753	6,937,193
$10,000,000 or more	1,320	1,287	0	0	25,424	9,376,531	38,473	97,798,882	37,813	43,985,915	18,845	70,472,735
Taxable returns, total	**905,750**	**1,422,383**	**1,088,267**	**2,257,151**	**747,500**	**18,894,067**	**11,186,872**	**255,503,195**	**10,356,592**	**157,049,710**	**6,086,138**	**119,928,295**
Nontaxable returns, total	**60,930**	**104,257**	**213,530**	**820,264**	**43,320**	**910,442**	**930,718**	**7,747,346**	**849,347**	**5,747,495**	**432,401**	**1,446,777**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Itemized deductions—continued								Taxable income		Alternative minimum tax	
	Contributions deduction		Unlimited miscellaneous deductions									
	Carryover from prior years		Total [3]		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	**285,802**	**19,553,910**	**934,061**	**36,912,522**	**565,974**	**30,699,169**	**337,774**	**4,533,713**	**14,116,378**	**4,476,048,423**	**138,353**	**3,664,082**
Under $5,000	3,050	2,792	* 2,009	* 9,564	**	**	* 1,017	* 8,217	* 3,086	* 3,099	** 16	** 1,768
$5,000 under $10,000	7,030	8,751	* 6,342	* 53,083	** 4,990	** 23,786	* 1,353	* 8,790	12,400	73,495	**	**
$10,000 under $15,000	7,358	13,200	7,690	85,834	* 3,112	* 35,992	3,565	45,369	* 9,037	* 55,421	0	0
$15,000 under $20,000	10,248	25,365	6,404	129,359	* 2,674	* 35,585	2,620	71,680	52,981	200,976	**	**
$20,000 under $25,000	9,555	59,133	7,404	72,233	* 6,350	* 55,933	* 1,054	* 16,300	97,975	583,718	**	**
$25,000 under $30,000	9,640	40,824	10,814	169,352	4,576	77,417	5,220	73,868	137,186	1,244,826	** 55	** 3,935
$30,000 under $35,000	15,285	64,898	18,976	341,131	8,603	192,520	8,358	101,961	184,559	2,087,229	**	**
$35,000 under $40,000	13,396	110,311	21,148	375,180	13,928	278,674	7,220	96,506	214,075	3,386,326	0	0
$40,000 under $45,000	7,731	31,749	22,325	325,145	10,850	142,794	10,467	146,557	275,707	5,391,570	* 23	* 659
$45,000 under $50,000	4,313	41,980	11,383	228,222	* 6,034	* 125,863	4,351	74,974	299,669	7,245,295	* 19	* 550
$50,000 under $55,000	8,444	51,806	26,791	506,669	13,563	219,415	13,228	287,254	326,553	9,562,264	* 52	* 470
$55,000 under $60,000	10,742	111,749	25,409	474,231	18,361	371,590	6,048	67,051	337,317	11,662,947	* 1,315	* 20,306
$60,000 under $75,000	23,714	233,709	56,971	1,160,149	34,866	700,001	18,079	252,681	1,105,213	47,448,038	* 162	* 428
$75,000 under $100,000	30,032	347,518	111,087	2,068,334	88,064	1,596,608	21,688	317,594	1,955,999	118,575,452	1,183	418
$100,000 under $200,000	50,634	551,274	265,813	6,027,993	194,577	4,814,636	62,155	1,043,990	4,495,311	493,751,158	2,831	21,828
$200,000 under $500,000	37,831	1,301,939	170,346	6,449,844	113,819	5,658,819	50,821	457,401	3,130,023	811,305,740	16,419	474,476
$500,000 under $1,000,000	14,967	1,246,457	67,849	4,751,980	25,712	4,109,808	41,143	411,871	873,110	537,918,868	20,926	390,571
$1,000,000 under $1,500,000	5,513	631,197	24,726	2,565,518	6,226	2,342,018	18,551	160,105	236,604	259,826,572	20,759	522,182
$1,500,000 under $2,000,000	3,579	680,034	14,705	1,466,016	3,005	1,265,025	11,604	111,085	107,304	167,725,540	21,557	398,633
$2,000,000 under $5,000,000	7,205	2,307,492	31,212	4,127,137	4,759	3,751,625	26,414	281,098	171,897	470,300,720	34,627	865,072
$5,000,000 under $10,000,000	2,744	1,761,710	12,186	2,028,307	1,117	1,781,029	11,088	203,324	50,903	320,032,200	10,219	366,354
$10,000,000 or more	2,792	9,930,023	12,470	3,497,243	788	3,120,033	11,730	296,037	39,470	1,207,666,969	8,189	596,431
Taxable returns, total	**203,901**	**18,732,752**	**839,535**	**33,268,630**	**514,634**	**28,372,384**	**300,879**	**3,833,015**	**13,429,918**	**4,456,770,953**	**137,939**	**3,662,407**
Nontaxable returns, total	**81,900**	**821,159**	**94,526**	**3,643,892**	**51,340**	**2,326,786**	**36,895**	**700,699**	**686,461**	**19,277,470**	**414**	**1,675**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

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

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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**228,952**	**596,933**	**14,014,444**	**1,081,759,070**	**7,023,382**	**34,294,906**	**13,423,312**	**1,046,894,068**	**13,435,335**	**1,091,270,830**
Under $5,000	** 5,115	** 2,310	* 6,046	* 2,751	* 1,014	* 11	* 4,045	* 1,768	* 4,045	* 1,768
$5,000 under $10,000	0	0	10,428	5,952	7,421	4,063	* 4,331	* 1,889	* 4,331	* 1,889
$10,000 under $15,000	**	**	11,007	7,953	* 5,006	* 2,542	* 4,016	* 4,203	* 4,016	* 4,203
$15,000 under $20,000	**	**	51,498	19,215	24,755	5,398	32,777	13,817	32,777	13,817
$20,000 under $25,000	* 4,869	* 2,310	93,597	59,222	44,159	20,211	68,428	37,367	68,428	37,367
$25,000 under $30,000	* 6,049	* 1,728	133,171	120,809	58,316	26,740	109,777	92,768	109,777	92,769
$30,000 under $35,000	9,028	4,470	178,695	216,014	87,299	47,803	139,577	164,093	139,577	164,093
$35,000 under $40,000	10,164	7,887	209,311	359,708	87,716	92,439	157,366	259,383	157,379	259,385
$40,000 under $45,000	13,791	16,749	264,470	573,243	112,265	125,625	210,202	431,042	210,251	431,090
$45,000 under $50,000	8,471	8,709	289,065	775,448	114,266	139,381	247,078	627,382	247,078	627,382
$50,000 under $55,000	9,249	15,344	319,927	1,044,000	93,379	130,485	288,975	899,892	288,975	899,892
$55,000 under $60,000	12,456	22,155	328,484	1,344,682	122,880	190,231	295,551	1,133,532	295,551	1,133,532
$60,000 under $75,000	32,457	56,269	1,094,474	5,925,355	435,990	793,793	1,008,613	5,079,065	1,008,613	5,079,080
$75,000 under $100,000	37,145	82,609	1,939,917	16,737,411	755,531	1,641,873	1,848,020	15,016,073	1,848,092	15,016,131
$100,000 under $200,000	56,428	229,901	4,479,143	79,679,024	2,197,849	6,171,561	4,408,248	73,291,762	4,408,708	73,303,328
$200,000 under $500,000	19,776	121,457	3,126,190	163,142,250	2,003,737	4,831,125	3,118,745	158,190,632	3,127,235	160,564,903
$500,000 under $1,000,000	2,524	13,560	872,940	136,047,743	451,489	2,204,686	872,160	133,829,504	873,616	137,564,424
$1,000,000 under $1,500,000	590	5,349	236,539	73,379,652	149,126	1,338,053	236,322	72,036,269	236,747	74,496,374
$1,500,000 under $2,000,000	303	2,633	107,282	48,676,120	72,177	1,014,996	107,162	47,658,491	107,408	49,478,787
$2,000,000 under $5,000,000	431	2,840	171,868	138,685,947	125,226	3,375,385	171,671	135,307,724	172,134	141,372,957
$5,000,000 under $10,000,000	77	429	50,911	93,043,910	40,323	2,603,838	50,847	90,439,645	51,005	95,119,588
$10,000,000 or more	28	224	39,482	321,912,661	33,460	9,534,668	39,401	312,377,769	39,591	335,608,072
Taxable returns, total	**182,481**	**526,953**	**13,427,868**	**1,079,749,003**	**6,446,942**	**32,328,209**	**13,423,312**	**1,046,894,068**	**13,435,335**	**1,091,270,830**
Nontaxable returns, total	**46,471**	**69,980**	**586,576**	**2,010,066**	**576,440**	**1,966,697**	**0**	**0**	**0**	**0**

* 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 nonbusiness casualty or theft loss.
[3] Includes casualty or theft loss of income producing property.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income	
			Number of returns	Amount
	(1)	(2)	(3)	(4)
All returns, total	**14,842,685 (14,652,526 , 15,032,845)**	**5,226,178,113 (5,198,960,701 , 5,253,395,525)**	**14,842,685 (14,652,526 , 15,032,845)**	**5,276,211,369 (5,248,735,312 , 5,303,687,426)**
Under $5,000	80,236 (63,228 , 97,243)	158,579 (115,911 , 201,248)	80,236 (63,228 , 97,243)	189,387 (138,291 , 240,482)
$5,000 under $10,000	93,583 (75,119 , 112,047)	717,281 (573,316 , 861,245)	93,583 (75,119 , 112,047)	768,317 (611,491 , 925,143)
$10,000 under $15,000	109,149 (89,273 , 129,025)	1,367,569 (1,117,070 , 1,618,068)	109,149 (89,273 , 129,025)	1,467,044 (1,195,939 , 1,738,148)
$15,000 under $20,000	161,030 (136,693 , 185,367)	2,797,740 (2,373,865 , 3,221,615)	161,030 (136,693 , 185,367)	2,877,498 (2,442,946 , 3,312,049)
$20,000 under $25,000	167,731 (142,729 , 192,733)	3,797,318 (3,230,005 , 4,364,631)	167,731 (142,729 , 192,733)	3,925,142 (3,338,950 , 4,511,334)
$25,000 under $30,000	193,007 (166,172 , 219,842)	5,321,154 (4,580,263 , 6,062,045)	193,007 (166,172 , 219,842)	5,523,843 (4,751,119 , 6,296,568)
$30,000 under $35,000	226,911 (197,730 , 256,092)	7,404,514 (6,451,144 , 8,357,884)	226,911 (197,730 , 256,092)	7,623,487 (6,642,285 , 8,604,690)
$35,000 under $40,000	240,304 (210,390 , 270,219)	9,055,119 (7,926,795 , 10,183,444)	240,304 (210,390 , 270,219)	9,296,720 (8,138,906 , 10,454,534)
$40,000 under $45,000	294,054 (260,838 , 327,269)	12,492,637 (11,080,568 , 13,904,707)	294,054 (260,838 , 327,269)	12,770,551 (11,326,778 , 14,214,325)
$45,000 under $50,000	320,410 (285,684 , 355,135)	15,186,125 (13,539,047 , 16,833,203)	320,410 (285,684 , 355,135)	15,456,505 (13,780,768 , 17,132,242)
$50,000 under $55,000	347,058 (310,948 , 383,168)	18,273,365 (16,371,419 , 20,175,310)	347,058 (310,948 , 383,168)	18,513,224 (16,587,624 , 20,438,825)
$55,000 under $60,000	353,841 (317,437 , 390,244)	20,328,813 (18,236,488 , 22,421,137)	353,841 (317,437 , 390,244)	20,584,886 (18,465,850 , 22,703,923)
$60,000 under $75,000	1,140,465 (1,075,761 , 1,205,168)	76,682,389 (72,322,935 , 81,041,843)	1,140,465 (1,075,761 , 1,205,168)	77,432,879 (73,031,983 , 81,833,775)
$75,000 under $100,000	1,985,056 (1,900,532 , 2,069,580)	173,324,427 (165,919,450 , 180,729,405)	1,985,056 (1,900,532 , 2,069,580)	174,938,121 (167,468,290 , 182,407,953)
$100,000 under $200,000	4,513,652 (2,069,580 , 4,632,256)	638,311,521 (180,729,405 , 655,244,534)	4,513,652 (2,069,580 , 4,632,256)	645,816,065 (182,407,953 , 662,899,940)
$200,000 under $500,000	3,134,769 (3,075,623 , 3,193,915)	950,227,268 (933,798,686 , 966,655,850)	3,134,769 (3,075,623 , 3,193,915)	963,848,251 (947,245,959 , 980,450,542)
$500,000 under $1,000,000	874,181 (857,482 , 890,880)	597,870,507 (586,712,092 , 609,028,922)	874,181 (857,482 , 890,880)	607,982,658 (596,665,729 , 619,299,588)
$1,000,000 under $1,500,000	236,902 (231,956 , 241,848)	286,665,731 (280,659,061 , 292,672,402)	236,902 (231,956 , 241,848)	291,136,895 (285,043,174 , 297,230,615)
$1,500,000 under $2,000,000	107,470 (105,111 , 109,828)	184,932,436 (181,071,705 , 188,793,166)	107,470 (105,111 , 109,828)	187,189,763 (183,298,248 , 191,081,279)
$2,000,000 under $5,000,000	172,234 (170,733 , 173,735)	518,865,622 (514,736,388 , 522,994,855)	172,234 (170,733 , 173,735)	523,154,227 (518,991,647 , 527,316,807)
$5,000,000 under $10,000,000	51,030 (50,546 , 51,514)	351,562,885 (348,399,008 , 354,726,762)	51,030 (50,546 , 51,514)	353,053,296 (349,876,509 , 356,230,082)
$10,000,000 or more	39,613 (39,613 , 39,613)	1,350,835,114 (1,350,835,114 , 1,350,835,114)	39,613 (39,613 , 39,613)	1,352,662,610 (1,352,662,610 , 1,352,662,610)
Taxable returns, total	**13,435,335 (13,257,051 , 13,613,619)**	**5,160,190,981 (5,133,159,443 , 5,187,222,520)**	**13,435,335 (13,257,051 , 13,613,619)**	**5,208,560,962 (5,181,274,620 , 5,235,847,304)**
Nontaxable returns, total	**1,407,350 (1,336,627 , 1,478,073)**	**65,987,132 (62,077,143 , 69,897,121)**	**1,407,350 (1,336,627 , 1,478,073)**	**67,650,407 (63,672,493 , 71,628,321)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Salaries and wages		Taxable interest	
	Number of returns	Amount	Number of returns	Amount
	(5)	(6)	(7)	(8)
All returns, total	**11,615,291 (11,446,141 , 11,784,441)**	**2,282,305,978 (2,259,902,351 , 2,304,709,604)**	**8,706,926 (8,567,355 , 8,846,498)**	**59,995,824 (59,004,882 , 60,986,766)**
Under $5,000	15,255 (7,999 , 22,511)	114,307 (56,479 , 172,135)	44,402 (31,823 , 56,982)	23,845 (10,578 , 37,111)
$5,000 under $10,000	24,748 (15,246 , 34,249)	537,713 (154,811 , 920,615)	46,822 (33,934 , 59,710)	25,971 (5,147 , 46,796)
$10,000 under $15,000	34,767 (23,771 , 45,763)	1,050,577 (619,466 , 1,481,689)	48,469 (35,349 , 61,589)	65,642 (29,188 , 102,096)
$15,000 under $20,000	48,925 (35,508 , 62,342)	1,157,201 (747,581 , 1,566,820)	72,636 (56,496 , 88,775)	107,719 (44,826 , 170,611)
$20,000 under $25,000	65,543 (49,941 , 81,145)	1,497,913 (1,107,570 , 1,888,257)	67,813 (52,006 , 83,620)	43,191 (24,851 , 61,532)
$25,000 under $30,000	106,239 (86,321 , 126,157)	3,196,602 (2,512,936 , 3,880,268)	76,379 (59,724 , 93,035)	83,960 (43,578 , 124,342)
$30,000 under $35,000	147,617 (123,931 , 171,304)	5,011,107 (4,130,186 , 5,892,027)	83,085 (65,669 , 100,500)	101,729 (24,493 , 178,965)
$35,000 under $40,000	161,676 (137,029 , 186,322)	5,854,238 (4,895,957 , 6,812,520)	83,476 (66,111 , 100,842)	93,925 (36,738 , 151,112)
$40,000 under $45,000	210,697 (182,386 , 239,008)	8,636,483 (7,368,767 , 9,904,199)	105,252 (85,609 , 124,895)	147,373 (15,496 , 279,250)
$45,000 under $50,000	230,909 (201,302 , 260,517)	10,441,236 (9,025,075 , 11,857,397)	122,113 (100,883 , 143,342)	111,153 (51,127 , 171,180)
$50,000 under $55,000	244,578 (214,073 , 275,082)	11,660,434 (10,139,680 , 13,181,189)	149,989 (126,434 , 173,544)	268,309 (107,988 , 428,631)
$55,000 under $60,000	258,177 (227,016 , 289,337)	13,914,004 (12,168,486 , 15,659,522)	123,949 (102,702 , 145,196)	132,811 (36,582 , 229,040)
$60,000 under $75,000	868,768 (811,922 , 925,613)	52,987,351 (49,317,225 , 56,657,478)	470,702 (429,196 , 512,208)	267,053 (199,720 , 334,386)
$75,000 under $100,000	1,568,298 (1,492,619 , 1,643,977)	123,773,419 (117,519,781 , 130,027,057)	952,747 (893,841 , 1,011,654)	794,065 (589,494 , 998,635)
$100,000 under $200,000	3,695,331 (1,643,977 , 3,804,744)	439,282,283 (130,027,057 , 453,240,442)	2,657,775 (1,011,654 , 2,750,585)	3,293,424 (998,635 , 3,799,039)
$200,000 under $500,000	2,690,491 (2,634,607 , 2,746,375)	631,694,092 (618,333,849 , 645,054,334)	2,264,313 (2,214,038 , 2,314,587)	5,881,035 (5,296,001 , 6,466,070)
$500,000 under $1,000,000	748,909 (732,970 , 764,848)	337,122,841 (328,759,598 , 345,486,084)	756,406 (740,597 , 772,214)	4,605,756 (4,261,405 , 4,950,107)
$1,000,000 under $1,500,000	197,775 (193,103 , 202,448)	129,623,956 (125,685,797 , 133,562,115)	220,891 (216,074 , 225,709)	3,001,238 (2,755,176 , 3,247,299)
$1,500,000 under $2,000,000	87,566 (85,359 , 89,772)	71,164,002 (68,726,503 , 73,601,501)	103,020 (100,723 , 105,317)	2,248,515 (2,101,967 , 2,395,062)
$2,000,000 under $5,000,000	137,484 (136,070 , 138,897)	159,591,647 (157,230,778 , 161,952,516)	167,145 (165,660 , 168,629)	7,715,430 (7,487,352 , 7,943,507)
$5,000,000 under $10,000,000	40,165 (39,717 , 40,613)	84,888,531 (83,311,091 , 86,465,970)	50,266 (49,785 , 50,747)	5,566,501 (5,422,096 , 5,710,905)
$10,000,000 or more	31,374 (31,374 , 31,374)	189,106,041 (189,106,041 , 189,106,041)	39,277 (39,277 , 39,277)	25,417,181 (25,417,181 , 25,417,181)
Taxable returns, total	**10,899,744 (10,737,485 , 11,062,002)**	**2,245,078,854 (2,222,832,511 , 2,267,325,197)**	**8,023,611 (7,892,029 , 8,155,192)**	**58,130,990 (57,216,240 , 59,045,740)**
Nontaxable returns, total	**715,547 (664,899 , 766,196)**	**37,227,124 (34,203,157 , 40,251,090)**	**683,316 (634,919 , 731,713)**	**1,864,834 (1,482,923 , 2,246,745)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax-exempt interest [1]		Ordinary dividends	
	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)
All returns, total	**1,805,106 (1,749,632 , 1,860,579)**	**31,685,765 (29,436,008 , 33,935,521)**	**6,389,623 (6,275,848 , 6,503,398)**	**217,976,373 (215,316,697 , 220,636,048)**
Under $5,000	5,896 (1,611 , 10,181)	15,673 (4,253 , 27,093)	24,042 (14,937 , 33,148)	42,987 (21,489 , 64,486)
$5,000 under $10,000	7,780 (2,656 , 12,904)	90,458 (1,995 , 178,920)	32,033 (21,489 , 42,577)	102,758 (44,346 , 161,170)
$10,000 under $15,000	8,377 (2,777 , 13,978)	22,584 (10,464 , 34,705)	31,662 (21,060 , 42,263)	104,027 (56,771 , 151,282)
$15,000 under $20,000	5,857 (1,379 , 10,335)	58,758 (-19,911 , 137,427)	36,289 (25,049 , 47,530)	153,949 (82,537 , 225,360)
$20,000 under $25,000	7,683 (2,373 , 12,994)	94,701 (-29,901 , 219,303)	30,766 (20,359 , 41,173)	142,860 (70,325 , 215,395)
$25,000 under $30,000	6,657 (1,813 , 11,501)	49,422 (26,639 , 72,204)	48,378 (35,033 , 61,723)	146,663 (80,874 , 212,453)
$30,000 under $35,000	8,108 (2,849 , 13,367)	38,855 (11,854 , 65,857)	53,155 (39,270 , 67,039)	283,814 (145,357 , 422,271)
$35,000 under $40,000	9,940 (4,238 , 15,641)	54,055 (17,781 , 90,329)	47,135 (34,096 , 60,173)	215,554 (87,311 , 343,797)
$40,000 under $45,000	7,230 (2,248 , 12,212)	67,337 (9,976 , 124,698)	58,163 (43,690 , 72,636)	292,621 (154,392 , 430,850)
$45,000 under $50,000	24,937 (15,433 , 34,441)	142,246 (57,202 , 227,289)	82,567 (65,222 , 99,912)	339,331 (201,919 , 476,744)
$50,000 under $55,000	14,609 (7,424 , 21,795)	77,545 (31,924 , 123,167)	82,127 (64,784 , 99,469)	318,007 (176,467 , 459,546)
$55,000 under $60,000	20,500 (11,860 , 29,140)	201,702 (223 , 403,181)	84,637 (67,025 , 102,249)	464,735 (288,881 , 640,588)
$60,000 under $75,000	51,479 (37,893 , 65,064)	175,328 (111,636 , 239,020)	279,008 (247,016 , 310,999)	1,415,112 (1,032,580 , 1,797,645)
$75,000 under $100,000	121,046 (100,148 , 141,944)	564,570 (388,695 , 740,445)	554,188 (509,338 , 599,037)	2,777,284 (2,292,524 , 3,262,044)
$100,000 under $200,000	417,958 (141,944 , 454,956)	3,647,784 (740,445 , 5,782,766)	1,791,023 (599,037 , 1,867,420)	13,173,403 (3,262,044 , 14,465,525)
$200,000 under $500,000	537,108 (512,737 , 561,478)	4,924,465 (4,464,818 , 5,384,111)	1,922,197 (1,875,903 , 1,968,491)	27,877,965 (26,373,029 , 29,382,900)
$500,000 under $1,000,000	258,692 (248,946 , 268,437)	4,149,693 (3,810,872 , 4,488,513)	693,465 (678,229 , 708,701)	23,215,418 (21,953,864 , 24,476,972)
$1,000,000 under $1,500,000	93,630 (90,308 , 96,951)	2,357,727 (2,183,528 , 2,531,926)	203,128 (198,480 , 207,776)	12,760,993 (12,030,654 , 13,491,332)
$1,500,000 under $2,000,000	48,966 (47,399 , 50,534)	1,609,465 (1,510,651 , 1,708,279)	94,935 (92,711 , 97,160)	8,858,316 (8,449,402 , 9,267,230)
$2,000,000 under $5,000,000	90,275 (89,118 , 91,433)	4,573,663 (4,433,019 , 4,714,307)	155,516 (154,074 , 156,957)	27,176,992 (26,585,709 , 27,768,275)
$5,000,000 under $10,000,000	31,054 (30,660 , 31,447)	2,739,021 (2,666,261 , 2,811,780)	47,400 (46,931 , 47,869)	18,882,712 (18,414,833 , 19,350,592)
$10,000,000 or more	27,324 (27,324 , 27,324)	6,030,713 (6,030,713 , 6,030,713)	37,812 (37,812 , 37,812)	79,230,873 (79,230,873 , 79,230,873)
Taxable returns, total	**1,687,267 (1,635,271 , 1,739,263)**	**30,393,496 (28,163,190 , 32,623,802)**	**5,955,255 (5,847,793 , 6,062,717)**	**213,695,174 (211,099,704 , 216,290,643)**
Nontaxable returns, total	**117,839 (98,377 , 137,300)**	**1,292,269 (996,568 , 1,587,969)**	**434,368 (396,015 , 472,720)**	**4,281,199 (3,692,623 , 4,869,775)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)
All returns, total	**6,147,554 (6,036,395 , 6,258,713)**	**173,611,169 (171,332,371 , 175,889,967)**	**2,095,400 (2,010,869 , 2,179,930)**	**2,603,733 (2,470,859 , 2,736,608)**
Under $5,000	21,017 (12,570 , 29,463)	26,053 (10,970 , 41,136)	* 2,568 (-422 , 5,558)	* 5,845 (-2,713 , 14,403)
$5,000 under $10,000	30,364 (20,064 , 40,664)	54,841 (27,160 , 82,523)	* 3,062 (-340 , 6,464)	* 2,565 (-345 , 5,474)
$10,000 under $15,000	30,623 (20,208 , 41,039)	67,172 (37,199 , 97,146)	8,361 (2,757 , 13,964)	5,001 (-92 , 10,094)
$15,000 under $20,000	35,354 (24,173 , 46,535)	119,306 (55,435 , 183,177)	18,005 (9,842 , 26,168)	14,874 (3,891 , 25,857)
$20,000 under $25,000	28,426 (18,415 , 38,436)	104,594 (45,858 , 163,330)	11,037 (4,679 , 17,395)	7,955 (2,342 , 13,568)
$25,000 under $30,000	46,358 (33,303 , 59,412)	94,345 (50,230 , 138,460)	18,802 (10,370 , 27,233)	16,801 (6,594 , 27,008)
$30,000 under $35,000	47,704 (34,547 , 60,861)	174,151 (83,485 , 264,818)	34,969 (23,416 , 46,523)	35,084 (17,856 , 52,313)
$35,000 under $40,000	46,709 (33,676 , 59,742)	148,227 (55,337 , 241,117)	37,967 (26,022 , 49,912)	31,608 (18,239 , 44,976)
$40,000 under $45,000	53,781 (39,876 , 67,685)	226,345 (103,234 , 349,456)	42,218 (29,554 , 54,882)	27,507 (16,323 , 38,692)
$45,000 under $50,000	76,255 (59,597 , 92,912)	221,217 (108,300 , 334,134)	54,170 (39,766 , 68,574)	35,786 (23,343 , 48,229)
$50,000 under $55,000	76,521 (59,779 , 93,263)	223,007 (109,942 , 336,072)	68,171 (52,096 , 84,245)	55,528 (38,581 , 72,474)
$55,000 under $60,000	79,505 (62,451 , 96,558)	341,900 (198,807 , 484,992)	67,051 (51,145 , 82,957)	61,183 (42,446 , 79,921)
$60,000 under $75,000	262,634 (231,616 , 293,651)	1,029,268 (698,436 , 1,360,100)	268,778 (236,920 , 300,636)	228,052 (192,900 , 263,205)
$75,000 under $100,000	519,883 (476,437 , 563,329)	1,970,901 (1,578,073 , 2,363,730)	471,891 (429,774 , 514,009)	486,515 (429,260 , 543,770)
$100,000 under $200,000	1,720,861 (563,329 , 1,795,759)	9,538,188 (2,363,730 , 10,616,017)	758,707 (514,009 , 811,069)	915,346 (543,770 , 1,004,596)
$200,000 under $500,000	1,867,317 (1,821,713 , 1,912,922)	21,070,645 (19,800,937 , 22,340,354)	194,948 (177,460 , 212,437)	439,072 (383,004 , 495,141)
$500,000 under $1,000,000	675,555 (660,486 , 690,624)	17,965,708 (16,867,016 , 19,064,401)	20,522 (17,585 , 23,459)	60,031 (48,477 , 71,584)
$1,000,000 under $1,500,000	198,973 (194,366 , 203,580)	9,797,634 (9,161,497 , 10,433,772)	5,919 (5,019 , 6,818)	37,542 (25,294 , 49,791)
$1,500,000 under $2,000,000	93,077 (90,876 , 95,278)	6,860,662 (6,501,779 , 7,219,546)	2,545 (2,150 , 2,940)	16,690 (11,484 , 21,897)
$2,000,000 under $5,000,000	152,774 (151,343 , 154,205)	21,339,619 (20,811,109 , 21,868,130)	3,654 (3,393 , 3,916)	35,095 (28,009 , 42,181)
$5,000,000 under $10,000,000	46,637 (46,171 , 47,103)	15,202,790 (14,770,188 , 15,635,392)	1,115 (1,034 , 1,195)	28,211 (24,232 , 32,191)
$10,000,000 or more	37,228 (37,228 , 37,228)	67,034,595 (67,034,595 , 67,034,595)	939 (939 , 939)	57,442 (57,442 , 57,442)
Taxable returns, total	**5,739,481 (5,634,401 , 5,844,560)**	**170,381,074 (168,155,528 , 172,606,620)**	**1,946,044 (1,864,738 , 2,027,351)**	**2,435,392 (2,307,214 , 2,563,570)**
Nontaxable returns, total	**408,073 (370,899 , 445,248)**	**3,230,095 (2,735,258 , 3,724,932)**	**149,355 (125,872 , 172,838)**	**168,341 (133,013 , 203,670)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Alimony received		Business or profession net income less loss	
	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)
All returns, total	**45,223 (33,178 , 57,268)**	**3,670,677 (2,606,924 , 4,734,430)**	**3,187,030 (3,103,548 , 3,270,513)**	**111,168,187 (107,140,057 , 115,196,318)**
Under $5,000	0 (0 , 0)	0 (0 , 0)	19,950 (11,682 , 28,218)	47,237 (-1,615 , 96,089)
$5,000 under $10,000	** 2,025 (-771 , 4,819)	** 22,961 (-12,921 , 58,844)	23,730 (14,493 , 32,967)	-76,162 (-250,234 , 97,909)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	29,748 (19,539 , 39,957)	-45,067 (-341,047 , 250,913)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	40,432 (28,586 , 52,277)	4,011 (-243,590 , 251,612)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	49,777 (36,399 , 63,156)	400,912 (144,217 , 657,606)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	47,746 (34,463 , 61,030)	30,897 (-219,637 , 281,431)
$30,000 under $35,000	0 (0 , 0)	0 (0 , 0)	64,418 (49,003 , 79,834)	-116,266 (-422,826 , 190,294)
$35,000 under $40,000	0 (0 , 0)	0 (0 , 0)	63,782 (48,619 , 78,945)	258,094 (-163,208 , 679,396)
$40,000 under $45,000	0 (0 , 0)	0 (0 , 0)	70,036 (54,101 , 85,970)	8,841 (-475,469 , 493,151)
$45,000 under $50,000	0 (0 , 0)	0 (0 , 0)	69,288 (53,294 , 85,281)	117,110 (-295,412 , 529,632)
$50,000 under $55,000	** 6,061 (1,239 , 10,883)	** 162,751 (11,984 , 313,517)	69,995 (54,092 , 85,899)	180,524 (-237,550 , 598,599)
$55,000 under $60,000	** 0 (0 , 0)	** 0 (0 , 0)	66,525 (50,894 , 82,157)	338,610 (3,149 , 674,071)
$60,000 under $75,000	** 0 (0 , 0)	** 0 (0 , 0)	164,601 (140,354 , 188,848)	1,470,793 (725,689 , 2,215,896)
$75,000 under $100,000	9,059 (3,148 , 14,970)	254,194 (49,714 , 458,673)	349,229 (314,135 , 384,323)	2,415,047 (1,385,358 , 3,444,736)
$100,000 under $200,000	16,494 (14,970 , 24,190)	1,173,511 (458,673 , 1,840,721)	912,484 (384,323 , 964,266)	16,035,679 (3,444,736 , 18,171,339)
$200,000 under $500,000	10,087 (5,688 , 14,487)	1,543,525 (797,359 , 2,289,690)	749,751 (722,629 , 776,872)	33,675,699 (31,299,966 , 36,051,433)
$500,000 under $1,000,000	1,167 (439 , 1,895)	313,940 (67,351 , 560,530)	234,700 (225,698 , 243,701)	21,362,609 (19,812,520 , 22,912,699)
$1,000,000 under $1,500,000	* 93 (-20 , 207)	* 6,200 (-1,143 , 13,543)	62,564 (59,868 , 65,261)	8,665,813 (7,890,889 , 9,440,736)
$1,500,000 under $2,000,000	* 90 (3 , 178)	* 25,731 (3,433 , 48,028)	28,155 (27,007 , 29,303)	4,981,236 (4,572,471 , 5,390,001)
$2,000,000 under $5,000,000	100 (56 , 143)	48,703 (20,715 , 76,692)	45,377 (44,527 , 46,228)	10,420,750 (9,901,716 , 10,939,784)
$5,000,000 under $10,000,000	29 (15 , 43)	46,825 (1,457 , 92,192)	13,593 (13,325 , 13,860)	4,767,888 (4,475,705 , 5,060,070)
$10,000,000 or more	18 (18 , 18)	72,337 (72,337 , 72,337)	11,147 (11,147 , 11,147)	6,223,933 (6,223,933 , 6,223,933)
Taxable returns, total	**44,175 (32,293 , 56,057)**	**3,663,338 (2,599,642 , 4,727,033)**	**2,787,294 (2,711,089 , 2,863,499)**	**108,951,824 (105,068,988 , 112,834,661)**
Nontaxable returns, total	*** 1,048 (-931 , 3,027)**	*** 7,339 (-3,839 , 18,517)**	**399,736 (362,917 , 436,556)**	**2,216,363 (1,132,530 , 3,300,197)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	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
	(21)	(22)	(23)	(24)
All returns, total	**6,531,238 (6,418,080 , 6,644,397)**	**1,393,338,758 (1,386,921,068 , 1,399,756,449)**	**602,907 (576,904 , 628,910)**	**43,643,334 (42,723,736 , 44,562,931)**
Under $5,000	22,183 (13,626 , 30,741)	2,848 (-25,057 , 30,752)	* 151 (-57 , 359)	* 5,582 (-1,177 , 12,341)
$5,000 under $10,000	30,468 (20,422 , 40,514)	182,094 (24,319 , 339,870)	472 (47 , 897)	15,797 (-38,627 , 70,222)
$10,000 under $15,000	39,230 (27,685 , 50,774)	142,966 (-16,550 , 302,482)	4,147 (604 , 7,689)	-12,390 (-47,914 , 23,134)
$15,000 under $20,000	45,601 (33,101 , 58,101)	285,713 (72,243 , 499,182)	3,901 (387 , 7,414)	12,428 (-38,620 , 63,476)
$20,000 under $25,000	31,150 (20,782 , 41,518)	166,467 (69,778 , 263,156)	1,230 (-757 , 3,216)	-21,164 (-61,288 , 18,959)
$25,000 under $30,000	43,908 (31,675 , 56,141)	400,404 (215,711 , 585,098)	475 (-125 , 1,075)	-104,369 (-283,770 , 75,032)
$30,000 under $35,000	53,251 (39,539 , 66,962)	229,013 (77,560 , 380,466)	4,749 (747 , 8,751)	3,330 (-34,853 , 41,513)
$35,000 under $40,000	41,798 (29,899 , 53,698)	307,151 (-20,633 , 634,934)	5,873 (1,754 , 9,993)	35,210 (-69,345 , 139,765)
$40,000 under $45,000	55,231 (41,286 , 69,176)	287,217 (126,116 , 448,318)	4,744 (747 , 8,740)	8,047 (-52,482 , 68,575)
$45,000 under $50,000	84,666 (67,244 , 102,087)	669,768 (404,616 , 934,919)	3,945 (363 , 7,527)	18,719 (-14,429 , 51,867)
$50,000 under $55,000	81,178 (64,106 , 98,249)	743,091 (447,852 , 1,038,330)	4,377 (1,185 , 7,569)	28,831 (-7,352 , 65,015)
$55,000 under $60,000	81,839 (64,633 , 99,044)	792,075 (506,151 , 1,078,000)	6,069 (1,882 , 10,256)	4,718 (-46,607 , 56,044)
$60,000 under $75,000	276,404 (244,835 , 307,973)	1,930,149 (1,468,797 , 2,391,500)	11,203 (5,981 , 16,426)	-142,809 (-361,730 , 76,112)
$75,000 under $100,000	540,044 (496,103 , 583,986)	5,239,838 (4,353,990 , 6,125,686)	37,970 (27,010 , 48,930)	146,405 (-144,767 , 437,577)
$100,000 under $200,000	1,806,117 (583,986 , 1,882,368)	27,770,998 (6,125,686 , 30,059,194)	91,256 (48,930 , 106,524)	441,112 (437,577 , 948,202)
$200,000 under $500,000	2,001,686 (1,954,802 , 2,048,569)	79,819,063 (76,468,120 , 83,170,006)	162,792 (150,991 , 174,594)	1,220,591 (822,085 , 1,619,098)
$500,000 under $1,000,000	730,228 (714,671 , 745,785)	87,809,604 (84,461,621 , 91,157,587)	100,950 (95,034 , 106,867)	1,079,736 (754,313 , 1,405,159)
$1,000,000 under $1,500,000	214,715 (209,955 , 219,475)	58,517,117 (56,249,754 , 60,784,479)	44,791 (42,469 , 47,114)	860,111 (606,995 , 1,113,228)
$1,500,000 under $2,000,000	100,005 (97,734 , 102,277)	45,578,863 (44,071,687 , 47,086,039)	25,346 (24,282 , 26,410)	684,882 (558,661 , 811,104)
$2,000,000 under $5,000,000	162,926 (161,456 , 164,395)	160,521,650 (158,398,773 , 162,644,528)	50,403 (49,508 , 51,299)	1,812,029 (1,639,010 , 1,985,049)
$5,000,000 under $10,000,000	49,558 (49,080 , 50,036)	140,634,978 (138,806,834 , 142,463,122)	19,372 (19,053 , 19,691)	2,100,276 (1,957,173 , 2,243,379)
$10,000,000 or more	39,053 (39,053 , 39,053)	781,307,691 (781,307,691 , 781,307,691)	18,690 (18,690 , 18,690)	35,446,260 (35,446,260 , 35,446,260)
Taxable returns, total	**6,068,837 (5,962,141 , 6,175,532)**	**1,384,141,419 (1,377,811,259 , 1,390,471,579)**	**569,389 (544,753 , 594,024)**	**43,718,965 (42,859,359 , 44,578,571)**
Nontaxable returns, total	**462,402 (423,614 , 501,189)**	**9,197,339 (8,108,427 , 10,286,251)**	**33,519 (25,152 , 41,886)**	**-75,631 (-402,561 , 251,298)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)
All returns, total	**2,519,774 (2,438,050 , 2,601,498)**	**107,699,601 (103,605,905 , 111,793,298)**	**4,036,059 (3,928,084 , 4,144,033)**	**169,319,613 (163,661,189 , 174,978,037)**
Under $5,000	8,719 (3,081 , 14,357)	27,587 (4,763 , 50,411)	19,687 (11,063 , 28,311)	73,993 (26,872 , 121,113)
$5,000 under $10,000	26,970 (17,129 , 36,812)	203,751 (92,467 , 315,035)	27,197 (17,178 , 37,217)	183,174 (91,763 , 274,585)
$10,000 under $15,000	19,263 (10,959 , 27,567)	189,243 (48,790 , 329,696)	39,897 (27,751 , 52,042)	336,270 (222,840 , 449,699)
$15,000 under $20,000	34,233 (22,969 , 45,498)	346,931 (191,007 , 502,855)	69,249 (53,048 , 85,450)	823,098 (588,878 , 1,057,318)
$20,000 under $25,000	31,865 (20,989 , 42,741)	373,071 (221,402 , 524,740)	67,800 (51,820 , 83,780)	969,122 (697,193 , 1,241,050)
$25,000 under $30,000	43,696 (30,922 , 56,470)	421,345 (261,087 , 581,604)	64,006 (48,503 , 79,509)	1,020,411 (742,733 , 1,298,089)
$30,000 under $35,000	36,098 (24,512 , 47,683)	467,411 (236,247 , 698,575)	64,392 (48,813 , 79,972)	1,118,814 (788,826 , 1,448,801)
$35,000 under $40,000	28,026 (17,895 , 38,157)	517,099 (208,848 , 825,351)	58,035 (43,333 , 72,736)	1,066,570 (741,552 , 1,391,589)
$40,000 under $45,000	32,656 (21,616 , 43,696)	537,461 (304,605 , 770,316)	76,246 (59,334 , 93,159)	1,752,327 (1,285,682 , 2,218,971)
$45,000 under $50,000	48,187 (34,793 , 61,581)	528,770 (325,461 , 732,079)	85,870 (67,922 , 103,817)	1,829,157 (1,370,132 , 2,288,182)
$50,000 under $55,000	59,516 (44,684 , 74,348)	891,413 (591,357 , 1,191,469)	101,880 (82,318 , 121,443)	2,326,443 (1,785,585 , 2,867,300)
$55,000 under $60,000	38,738 (26,755 , 50,720)	619,904 (370,291 , 869,517)	90,744 (72,425 , 109,064)	2,437,488 (1,843,182 , 3,031,795)
$60,000 under $75,000	171,590 (146,403 , 196,778)	3,007,843 (2,416,965 , 3,598,720)	336,366 (300,954 , 371,777)	9,816,441 (8,531,759 , 11,101,123)
$75,000 under $100,000	268,744 (237,298 , 300,190)	6,172,679 (5,185,075 , 7,160,283)	549,896 (504,779 , 595,013)	20,011,073 (17,957,564 , 22,064,581)
$100,000 under $200,000	824,490 (300,190 , 877,507)	28,345,678 (7,160,283 , 30,936,559)	1,364,100 (595,013 , 1,432,371)	62,382,959 (22,064,581 , 66,528,746)
$200,000 under $500,000	594,214 (566,457 , 621,970)	36,392,262 (33,873,502 , 38,911,021)	772,211 (740,592 , 803,830)	45,062,525 (42,478,680 , 47,646,370)
$500,000 under $1,000,000	148,441 (140,685 , 156,197)	12,255,724 (11,009,926 , 13,501,522)	151,140 (143,397 , 158,884)	10,185,612 (9,202,684 , 11,168,539)
$1,000,000 under $1,500,000	40,705 (38,404 , 43,007)	3,780,108 (3,293,855 , 4,266,361)	37,456 (35,262 , 39,650)	2,311,486 (2,044,783 , 2,578,189)
$1,500,000 under $2,000,000	19,095 (18,080 , 20,110)	2,020,869 (1,740,748 , 2,300,990)	17,788 (16,822 , 18,753)	1,283,011 (1,109,514 , 1,456,508)
$2,000,000 under $5,000,000	29,716 (28,985 , 30,447)	4,499,664 (4,184,822 , 4,814,506)	27,649 (26,941 , 28,357)	2,292,876 (2,128,841 , 2,456,912)
$5,000,000 under $10,000,000	8,646 (8,421 , 8,871)	2,229,791 (2,031,856 , 2,427,727)	8,045 (7,829 , 8,261)	926,180 (824,610 , 1,027,750)
$10,000,000 or more	6,164 (6,164 , 6,164)	3,870,997 (3,870,997 , 3,870,997)	6,406 (6,406 , 6,406)	1,110,586 (1,110,586 , 1,110,586)
Taxable returns, total	**2,282,297 (2,205,822 , 2,358,772)**	**103,900,201 (99,865,016 , 107,935,385)**	**3,615,775 (3,514,917 , 3,716,633)**	**162,243,677 (156,650,750 , 167,836,605)**
Nontaxable returns, total	**237,477 (208,366 , 266,587)**	**3,799,401 (3,100,138 , 4,498,663)**	**420,284 (381,098 , 459,469)**	**7,075,936 (6,193,139 , 7,958,732)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total rental and royalty net income		Total rental and royalty net loss	
	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)
All returns, total	**1,299,280 (1,249,203 , 1,349,357)**	**50,201,638 (48,640,303 , 51,762,973)**	**767,838 (725,028 , 810,648)**	**20,629,394 (19,608,407 , 21,650,382)**
Under $5,000	2,464 (-398 , 5,325)	32,542 (3,852 , 61,232)	4,086 (728 , 7,444)	79,898 (17,855 , 141,941)
$5,000 under $10,000	11,342 (5,011 , 17,673)	66,051 (26,298 , 105,803)	4,042 (569 , 7,515)	33,403 (11,142 , 55,665)
$10,000 under $15,000	13,457 (6,558 , 20,357)	119,233 (52,951 , 185,515)	7,201 (2,545 , 11,857)	73,144 (22,327 , 123,961)
$15,000 under $20,000	16,994 (9,473 , 24,514)	119,212 (48,473 , 189,950)	9,126 (3,662 , 14,590)	197,739 (50,527 , 344,951)
$20,000 under $25,000	13,545 (6,632 , 20,458)	170,374 (60,834 , 279,913)	10,591 (4,756 , 16,425)	208,062 (80,476 , 335,647)
$25,000 under $30,000	8,554 (3,185 , 13,923)	89,969 (5,218 , 174,720)	11,061 (4,782 , 17,340)	144,807 (68,731 , 220,883)
$30,000 under $35,000	10,905 (4,646 , 17,164)	124,300 (42,789 , 205,810)	14,363 (7,182 , 21,544)	185,116 (84,648 , 285,584)
$35,000 under $40,000	8,575 (3,228 , 13,923)	127,213 (45,077 , 209,350)	9,330 (3,920 , 14,741)	218,402 (8,313 , 428,492)
$40,000 under $45,000	9,215 (3,561 , 14,869)	84,897 (12,854 , 156,940)	20,083 (11,468 , 28,698)	242,400 (120,147 , 364,652)
$45,000 under $50,000	15,564 (8,301 , 22,827)	167,954 (58,501 , 277,407)	16,983 (9,277 , 24,689)	323,131 (166,777 , 479,485)
$50,000 under $55,000	19,661 (11,364 , 27,957)	228,681 (99,351 , 358,011)	12,979 (6,296 , 19,663)	103,921 (46,769 , 161,073)
$55,000 under $60,000	23,004 (13,892 , 32,116)	325,553 (139,191 , 511,915)	13,934 (7,205 , 20,663)	288,034 (130,837 , 445,232)
$60,000 under $75,000	52,125 (38,369 , 65,882)	737,881 (472,520 , 1,003,242)	52,218 (38,717 , 65,718)	923,944 (635,567 , 1,212,320)
$75,000 under $100,000	107,317 (88,124 , 126,511)	1,591,704 (1,181,327 , 2,002,082)	109,441 (89,722 , 129,160)	1,709,208 (1,258,607 , 2,159,809)
$100,000 under $200,000	334,247 (126,511 , 366,136)	5,568,266 (2,002,082 , 6,316,640)	218,924 (129,160 , 245,051)	3,329,908 (2,159,809 , 3,858,994)
$200,000 under $500,000	356,563 (337,574 , 375,552)	10,170,705 (9,235,156 , 11,106,255)	128,329 (117,735 , 138,922)	3,932,138 (3,487,420 , 4,376,856)
$500,000 under $1,000,000	142,501 (135,186 , 149,817)	6,724,477 (6,078,298 , 7,370,657)	61,506 (56,880 , 66,132)	3,047,111 (2,755,440 , 3,338,782)
$1,000,000 under $1,500,000	47,433 (45,023 , 49,843)	3,423,992 (3,095,408 , 3,752,576)	21,220 (19,617 , 22,824)	1,266,161 (1,147,102 , 1,385,221)
$1,500,000 under $2,000,000	25,411 (24,329 , 26,494)	2,254,554 (2,064,756 , 2,444,351)	11,039 (10,368 , 11,710)	701,192 (633,716 , 768,667)
$2,000,000 under $5,000,000	47,635 (46,760 , 48,509)	6,177,226 (5,889,749 , 6,464,702)	19,198 (18,628 , 19,767)	1,530,012 (1,452,012 , 1,608,012)
$5,000,000 under $10,000,000	17,112 (16,810 , 17,413)	3,118,578 (2,962,339 , 3,274,817)	6,416 (6,226 , 6,605)	789,145 (756,448 , 821,842)
$10,000,000 or more	15,655 (15,655 , 15,655)	8,778,277 (8,778,277 , 8,778,277)	5,768 (5,768 , 5,768)	1,302,518 (1,302,518 , 1,302,518)
Taxable returns, total	**1,183,724 (1,137,424 , 1,230,023)**	**48,417,203 (46,903,582 , 49,930,823)**	**680,050 (640,415 , 719,685)**	**18,355,544 (17,440,416 , 19,270,672)**
Nontaxable returns, total	**115,557 (96,361 , 134,752)**	**1,784,435 (1,399,381 , 2,169,489)**	**87,788 (71,525 , 104,051)**	**2,273,851 (1,819,698 , 2,728,003)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)
All returns, total	**68,806 (55,692 , 81,920)**	**1,200,309 (755,489 , 1,645,128)**	**2,654,438 (2,591,124 , 2,717,751)**	**680,376,763 (672,743,939 , 688,009,588)**
Under $5,000	0 (0 , 0)	0 (0 , 0)	1,726 (312 , 3,139)	-33,722 (-117,498 , 50,053)
$5,000 under $10,000	** 3,229 (-198 , 6,656)	** 24,795 (-4,646 , 54,236)	6,888 (2,298 , 11,477)	-411,285 (-687,020 , -135,549)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	10,993 (5,197 , 16,788)	-530,442 (-944,455 , -116,429)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	13,392 (6,715 , 20,070)	-409,986 (-727,682 , -92,290)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	11,214 (4,934 , 17,495)	-190,808 (-323,631 , -57,984)
$25,000 under $30,000	* 2,014 (-767 , 4,795)	* 7,547 (-2,869 , 17,963)	14,837 (7,827 , 21,847)	-217,435 (-526,077 , 91,207)
$30,000 under $35,000	** 1,081 (-974 , 3,136)	** 7,093 (-3,215 , 17,400)	15,567 (8,334 , 22,799)	-330,091 (-626,796 , -33,386)
$35,000 under $40,000	** 0 (0 , 0)	** 0 (0 , 0)	19,318 (11,221 , 27,415)	-139,916 (-396,014 , 116,182)
$40,000 under $45,000	0 (0 , 0)	0 (0 , 0)	14,796 (7,608 , 21,984)	25,048 (-150,438 , 200,535)
$45,000 under $50,000	** 3,204 (-239 , 6,647)	** 4,983 (-42,423 , 52,388)	19,021 (11,040 , 27,003)	-80,773 (-370,368 , 208,823)
$50,000 under $55,000	** 0 (0 , 0)	** 0 (0 , 0)	29,181 (19,119 , 39,243)	-250,918 (-617,272 , 115,436)
$55,000 under $60,000	** 0 (0 , 0)	** 0 (0 , 0)	16,858 (9,528 , 24,188)	-292,175 (-708,989 , 124,638)
$60,000 under $75,000	* 3,011 (-385 , 6,408)	* 57,178 (-12,938 , 127,295)	72,226 (56,257 , 88,195)	-441,721 (-1,129,864 , 246,422)
$75,000 under $100,000	6,341 (1,505 , 11,177)	77,418 (-30,920 , 185,756)	147,652 (125,214 , 170,089)	-48,073 (-1,085,088 , 988,942)
$100,000 under $200,000	23,683 (11,177 , 32,811)	391,786 (185,756 , 728,963)	579,720 (170,089 , 622,074)	12,862,191 (988,942 , 15,428,314)
$200,000 under $500,000	15,805 (11,855 , 19,754)	467,652 (223,725 , 711,579)	813,969 (785,859 , 842,080)	63,962,772 (60,087,836 , 67,837,707)
$500,000 under $1,000,000	5,521 (4,006 , 7,037)	53,891 (1,697 , 106,085)	430,023 (417,729 , 442,316)	92,591,914 (88,327,685 , 96,856,143)
$1,000,000 under $1,500,000	1,861 (1,369 , 2,352)	51,321 (17,948 , 84,694)	149,662 (145,537 , 153,787)	63,344,274 (60,474,103 , 66,214,445)
$1,500,000 under $2,000,000	1,041 (779 , 1,304)	28,735 (1,236 , 56,233)	76,137 (74,253 , 78,021)	44,842,291 (43,194,490 , 46,490,093)
$2,000,000 under $5,000,000	1,268 (1,115 , 1,422)	12,942 (5,000 , 20,885)	132,993 (131,625 , 134,361)	131,511,167 (129,284,655 , 133,737,679)
$5,000,000 under $10,000,000	422 (373 , 470)	11,736 (4,613 , 18,858)	42,760 (42,309 , 43,212)	82,949,186 (81,380,352 , 84,518,021)
$10,000,000 or more	325 (325 , 325)	3,232 (3,232 , 3,232)	35,505 (35,505 , 35,505)	191,665,265 (191,665,265 , 191,665,265)
Taxable returns, total	**60,469 (48,488 , 72,451)**	**1,114,407 (681,888 , 1,546,927)**	**2,491,626 (2,431,987 , 2,551,265)**	**685,593,991 (678,077,016 , 693,110,966)**
Nontaxable returns, total	**8,337 (3,005 , 13,668)**	**85,901 (-17,985 , 189,788)**	**162,812 (141,186 , 184,438)**	**-5,217,227 (-6,514,825 , -3,919,630)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)
All returns, total	**215,802 (196,765 , 234,838)**	**28,296,962 (26,949,835 , 29,644,089)**	**189,921 (171,405 , 208,437)**	**-5,996,895 (-6,733,660 , -5,260,130)**
Under $5,000	* 1,710 (-545 , 3,966)	* -333 (-4,452 , 3,786)	** 1,058 (-922 , 3,038)	** -37,709 (-105,481 , 30,062)
$5,000 under $10,000	* 13 (-3 , 29)	* 1,600 (-1,325 , 4,525)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	* 377 (-244 , 998)	* -30,204 (-88,592 , 28,184)	1,317 (-658 , 3,292)	-22,044 (-45,874 , 1,787)
$15,000 under $20,000	3,598 (15 , 7,181)	38,624 (-10,122 , 87,371)	529 (-138 , 1,197)	-19,167 (-40,501 , 2,168)
$20,000 under $25,000	* 2,013 (-756 , 4,782)	* 5,361 (-9,511 , 20,232)	4,225 (254 , 8,196)	-17,792 (-44,044 , 8,461)
$25,000 under $30,000	* 5 (0 , 10)	* -20 (-52 , 12)	* 1,511 (-478 , 3,500)	* -48,948 (-126,665 , 28,769)
$30,000 under $35,000	* 1,075 (-869 , 3,019)	* -345 (-18,632 , 17,943)	6,460 (1,545 , 11,375)	-56,661 (-186,225 , 72,903)
$35,000 under $40,000	* 2,021 (-743 , 4,785)	* -14,628 (-41,957 , 12,701)	4,283 (603 , 7,963)	-95,315 (-191,955 , 1,325)
$40,000 under $45,000	* 155 (-116 , 425)	* -5,487 (-16,523 , 5,549)	7,768 (2,458 , 13,077)	-154,329 (-344,582 , 35,923)
$45,000 under $50,000	* 94 (-20 , 207)	* -1,562 (-4,281 , 1,157)	4,460 (380 , 8,540)	-63,982 (-187,624 , 59,661)
$50,000 under $55,000	* 10 (-5 , 26)	* -20,806 (-59,787 , 18,175)	2,476 (-391 , 5,344)	-21,735 (-115,411 , 71,941)
$55,000 under $60,000	3,045 (-357 , 6,447)	20,260 (-13,064 , 53,585)	3,104 (101 , 6,106)	-142,799 (-329,744 , 44,147)
$60,000 under $75,000	5,266 (862 , 9,670)	58,162 (-7,659 , 123,983)	9,663 (4,155 , 15,171)	-143,686 (-279,628 , -7,744)
$75,000 under $100,000	15,663 (8,238 , 23,089)	265,531 (67,794 , 463,268)	19,846 (11,979 , 27,713)	-578,782 (-906,361 , -251,203)
$100,000 under $200,000	44,062 (23,089 , 55,988)	1,064,449 (463,268 , 1,575,239)	40,432 (27,713 , 49,994)	-536,018 (-251,203 , -177,783)
$200,000 under $500,000	67,956 (58,760 , 77,153)	3,214,668 (2,324,571 , 4,104,764)	48,665 (42,410 , 54,919)	-1,064,671 (-1,377,275 , -752,067)
$500,000 under $1,000,000	28,288 (24,976 , 31,600)	2,323,680 (1,725,290 , 2,922,070)	16,750 (14,458 , 19,042)	-804,291 (-1,017,831 , -590,751)
$1,000,000 under $1,500,000	10,087 (8,956 , 11,218)	1,195,821 (862,668 , 1,528,975)	6,114 (5,278 , 6,949)	-434,414 (-523,689 , -345,139)
$1,500,000 under $2,000,000	6,065 (5,560 , 6,571)	891,419 (702,619 , 1,080,219)	2,829 (2,491 , 3,167)	-209,202 (-259,283 , -159,120)
$2,000,000 under $5,000,000	13,310 (12,835 , 13,784)	4,321,510 (3,950,234 , 4,692,786)	5,275 (4,981 , 5,568)	-556,240 (-621,345 , -491,135)
$5,000,000 under $10,000,000	5,379 (5,208 , 5,551)	3,141,466 (2,881,276 , 3,401,655)	1,642 (1,550 , 1,735)	-233,238 (-255,611 , -210,865)
$10,000,000 or more	5,608 (5,608 , 5,608)	11,827,796 (11,827,796 , 11,827,796)	1,515 (1,515 , 1,515)	-755,873 (-755,873 , -755,873)
Taxable returns, total	**203,012 (185,010 , 221,014)**	**28,365,962 (27,022,699 , 29,709,224)**	**161,160 (144,904 , 177,416)**	**-5,254,204 (-5,918,172 , -4,590,236)**
Nontaxable returns, total	**12,790 (6,596 , 18,984)**	**-69,000 (-170,812 , 32,812)**	**28,761 (19,671 , 37,851)**	**-742,691 (-1,062,559 , -422,823)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Unemployment compensation		Taxable Social Security benefits	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
All returns, total	**944,349 (889,479 , 999,220)**	**13,280,864 (12,312,502 , 14,249,226)**	**3,399,657 (3,300,748 , 3,498,565)**	**73,862,246 (71,619,219 , 76,105,273)**
Under $5,000	* 1,028 (-914 , 2,971)	* 9,687 (-8,855 , 28,230)	* 114 (-85 , 314)	* 150 (74 , 226)
$5,000 under $10,000	6,179 (1,404 , 10,953)	78,441 (4,773 , 152,110)	7,342 (2,091 , 12,594)	32,665 (2,882 , 62,449)
$10,000 under $15,000	8,641 (3,022 , 14,261)	158,228 (45,536 , 270,921)	21,548 (12,624 , 30,473)	29,779 (8,545 , 51,013)
$15,000 under $20,000	15,553 (7,893 , 23,214)	253,899 (117,833 , 389,965)	59,941 (45,052 , 74,829)	128,188 (74,448 , 181,929)
$20,000 under $25,000	23,369 (14,055 , 32,683)	290,707 (154,750 , 426,664)	77,428 (60,348 , 94,508)	252,619 (178,460 , 326,779)
$25,000 under $30,000	25,371 (15,610 , 35,131)	323,925 (180,819 , 467,031)	79,949 (62,630 , 97,269)	360,301 (275,398 , 445,204)
$30,000 under $35,000	22,566 (13,323 , 31,809)	373,820 (190,585 , 557,056)	73,954 (57,289 , 90,619)	457,073 (344,780 , 569,366)
$35,000 under $40,000	35,154 (23,605 , 46,702)	549,495 (336,865 , 762,125)	69,711 (53,510 , 85,912)	611,810 (460,542 , 763,078)
$40,000 under $45,000	27,565 (17,447 , 37,682)	498,048 (287,241 , 708,854)	70,177 (53,900 , 86,453)	702,257 (528,861 , 875,654)
$45,000 under $50,000	30,626 (19,926 , 41,326)	467,997 (277,102 , 658,891)	85,900 (67,938 , 103,862)	1,133,062 (885,891 , 1,380,233)
$50,000 under $55,000	33,209 (22,000 , 44,418)	549,117 (322,982 , 775,253)	105,175 (85,391 , 124,960)	1,498,959 (1,205,733 , 1,792,185)
$55,000 under $60,000	31,785 (20,778 , 42,791)	344,364 (193,606 , 495,121)	92,796 (74,195 , 111,397)	1,469,979 (1,162,114 , 1,777,845)
$60,000 under $75,000	79,969 (62,637 , 97,301)	1,105,300 (802,644 , 1,407,956)	289,709 (256,950 , 322,469)	5,206,029 (4,582,949 , 5,829,108)
$75,000 under $100,000	132,464 (110,277 , 154,652)	1,824,464 (1,426,536 , 2,222,393)	469,956 (428,404 , 511,508)	9,650,502 (8,733,211 , 10,567,792)
$100,000 under $200,000	297,720 (154,652 , 330,300)	4,227,002 (2,222,393 , 4,810,942)	1,061,067 (511,508 , 1,120,934)	26,838,248 (10,567,792 , 28,503,989)
$200,000 under $500,000	138,620 (125,278 , 151,962)	1,740,390 (1,547,590 , 1,933,190)	586,573 (559,278 , 613,868)	17,040,757 (16,201,496 , 17,880,017)
$500,000 under $1,000,000	25,547 (22,172 , 28,922)	362,065 (305,642 , 418,488)	138,508 (131,160 , 145,856)	4,598,689 (4,330,812 , 4,866,566)
$1,000,000 under $1,500,000	4,363 (3,572 , 5,153)	59,629 (46,885 , 72,372)	39,522 (37,294 , 41,749)	1,350,035 (1,267,248 , 1,432,822)
$1,500,000 under $2,000,000	1,956 (1,601 , 2,311)	26,649 (21,178 , 32,120)	19,330 (18,382 , 20,277)	682,387 (646,259 , 718,515)
$2,000,000 under $5,000,000	2,052 (1,848 , 2,256)	29,712 (26,107 , 33,318)	33,247 (32,487 , 34,006)	1,161,872 (1,132,959 , 1,190,784)
$5,000,000 under $10,000,000	372 (322 , 422)	4,891 (4,054 , 5,728)	9,989 (9,752 , 10,226)	364,787 (355,417 , 374,156)
$10,000,000 or more	240 (240 , 240)	3,033 (3,033 , 3,033)	7,720 (7,720 , 7,720)	292,099 (292,099 , 292,099)
Taxable returns, total	**809,280 (759,019 , 859,541)**	**11,109,658 (10,241,801 , 11,977,516)**	**3,012,803 (2,921,005 , 3,104,602)**	**69,946,986 (67,754,325 , 72,139,646)**
Nontaxable returns, total	**135,069 (112,938 , 157,201)**	**2,171,206 (1,740,115 , 2,602,297)**	**386,853 (349,445 , 424,262)**	**3,915,260 (3,428,184 , 4,402,337)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)
All returns, total	**134,951 (118,627 , 151,275)**	**26,044,653 (25,161,993 , 26,927,312)**	**128,613 (112,217 , 145,009)**	**2,504,259 (2,300,031 , 2,708,488)**
Under $5,000	1,787 (-316 , 3,890)	67,919 (2,417 , 133,420)	** 2,558 (-410 , 5,527)	** 7,785 (-5,083 , 20,653)
$5,000 under $10,000	5,808 (1,313 , 10,303)	184,952 (-31,383 , 401,287)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	3,422 (396 , 6,448)	57,409 (-916 , 115,735)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	3,042 (131 , 5,953)	84,689 (8,802 , 160,576)	** 4,105 (188 , 8,023)	** 77,350 (-13,413 , 168,113)
$20,000 under $25,000	5,920 (1,720 , 10,120)	102,937 (31,457 , 174,417)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	5,151 (1,109 , 9,193)	232,294 (65,229 , 399,359)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $35,000	5,884 (1,424 , 10,343)	183,860 (58,643 , 309,076)	* 445 (-192 , 1,083)	* 1,666 (-1,529 , 4,860)
$35,000 under $40,000	6,937 (2,370 , 11,503)	231,924 (84,708 , 379,139)	* 9 (-3 , 21)	* 0 (0 , 0)
$40,000 under $45,000	2,460 (-380 , 5,300)	85,796 (10,522 , 161,070)	* 2,018 (-766 , 4,801)	* 4,097 (-1,341 , 9,535)
$45,000 under $50,000	3,341 (-88 , 6,771)	113,242 (22,727 , 203,757)	* 2,010 (-771 , 4,790)	* 8,777 (-6,527 , 24,080)
$50,000 under $55,000	4,516 (1,296 , 7,736)	190,356 (28,152 , 352,560)	* 2,132 (-638 , 4,901)	* 3,300 (-959 , 7,559)
$55,000 under $60,000	4,164 (615 , 7,714)	176,977 (39,409 , 314,546)	* 17 (-4 , 38)	* 25 (-1 , 51)
$60,000 under $75,000	8,388 (3,443 , 13,334)	319,235 (175,894 , 462,576)	3,235 (-182 , 6,653)	43,160 (-22,386 , 108,705)
$75,000 under $100,000	8,556 (4,179 , 12,932)	536,063 (307,566 , 764,560)	12,202 (5,401 , 19,003)	88,637 (19,295 , 157,980)
$100,000 under $200,000	25,499 (12,932 , 32,406)	2,041,343 (764,560 , 2,434,508)	38,597 (19,003 , 50,232)	274,969 (157,980 , 384,927)
$200,000 under $500,000	20,082 (16,494 , 23,670)	3,446,723 (2,962,864 , 3,930,581)	18,685 (13,778 , 23,593)	176,422 (127,582 , 225,262)
$500,000 under $1,000,000	8,925 (7,351 , 10,500)	2,454,653 (2,188,054 , 2,721,251)	8,804 (7,131 , 10,477)	170,368 (103,343 , 237,394)
$1,000,000 under $1,500,000	3,441 (2,913 , 3,969)	1,779,514 (1,610,418 , 1,948,610)	5,504 (4,688 , 6,320)	95,567 (52,693 , 138,442)
$1,500,000 under $2,000,000	1,784 (1,563 , 2,005)	956,661 (855,112 , 1,058,211)	4,031 (3,624 , 4,439)	76,828 (59,045 , 94,610)
$2,000,000 under $5,000,000	3,438 (3,232 , 3,645)	3,100,645 (2,964,033 , 3,237,256)	11,407 (10,983 , 11,830)	296,296 (244,863 , 347,729)
$5,000,000 under $10,000,000	1,237 (1,170 , 1,305)	2,082,252 (2,041,565 , 2,122,940)	5,859 (5,681 , 6,037)	218,954 (206,651 , 231,256)
$10,000,000 or more	1,168 (1,168 , 1,168)	7,615,210 (7,615,210 , 7,615,210)	6,995 (6,995 , 6,995)	960,058 (960,058 , 960,058)
Taxable returns, total	**85,712 (74,034 , 97,389)**	**23,133,003 (22,410,859 , 23,855,147)**	**120,797 (105,175 , 136,419)**	**2,399,791 (2,217,541 , 2,582,040)**
Nontaxable returns, total	**49,239 (37,826 , 60,653)**	**2,911,650 (2,403,387 , 3,419,912)**	**7,816 (2,837 , 12,796)**	**104,469 (12,288 , 196,649)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusions	
	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)
All returns, total	**75,283 (61,478 , 89,089)**	**119,980 (82,318 , 157,641)**	**17,410 (16,022 , 18,797)**	**1,518,185 (1,407,390 , 1,628,981)**
Under $5,000	0 (0 , 0)	0 (0 , 0)	* 581 (157 , 1,004)	* 42,391 (8,946 , 75,837)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	425 (77 , 773)	29,070 (5,854 , 52,286)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	344 (80 , 607)	33,616 (8,838 , 58,394)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	589 (202 , 975)	40,121 (14,781 , 65,461)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	* 134 (-5 , 273)	* 13,271 (-558 , 27,099)
$25,000 under $30,000	** 1,302 (-731 , 3,335)	** 4,539 (-4,067 , 13,145)	547 (187 , 908)	47,064 (17,735 , 76,393)
$30,000 under $35,000	** 0 (0 , 0)	** 0 (0 , 0)	* 254 (11 , 498)	* 18,104 (51 , 36,158)
$35,000 under $40,000	0 (0 , 0)	0 (0 , 0)	594 (207 , 981)	47,038 (17,728 , 76,347)
$40,000 under $45,000	** 3,053 (-389 , 6,496)	** 3,420 (-1,774 , 8,614)	414 (97 , 730)	26,941 (7,025 , 46,857)
$45,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	240 (13 , 466)	22,097 (4,404 , 39,791)
$50,000 under $55,000	** 0 (0 , 0)	** 0 (0 , 0)	367 (102 , 631)	33,482 (11,999 , 54,965)
$55,000 under $60,000	0 (0 , 0)	0 (0 , 0)	440 (122 , 758)	27,101 (9,540 , 44,663)
$60,000 under $75,000	* 3,005 (-386 , 6,397)	* 4,284 (-1,668 , 10,237)	957 (520 , 1,394)	88,118 (49,878 , 126,358)
$75,000 under $100,000	11,046 (4,552 , 17,541)	5,409 (1,415 , 9,404)	1,079 (706 , 1,452)	94,169 (61,028 , 127,310)
$100,000 under $200,000	24,665 (17,541 , 34,335)	50,482 (9,404 , 83,876)	3,508 (1,452 , 4,054)	308,205 (127,310 , 352,600)
$200,000 under $500,000	23,114 (18,191 , 28,036)	35,294 (23,772 , 46,817)	3,502 (3,144 , 3,861)	304,638 (270,409 , 338,867)
$500,000 under $1,000,000	6,556 (4,826 , 8,286)	9,061 (5,471 , 12,651)	1,609 (1,410 , 1,808)	158,383 (137,686 , 179,080)
$1,000,000 under $1,500,000	1,278 (854 , 1,703)	3,875 (1,757 , 5,992)	642 (586 , 698)	63,058 (57,024 , 69,093)
$1,500,000 under $2,000,000	513 (326 , 701)	1,216 (543 , 1,889)	300 (259 , 340)	29,906 (25,432 , 34,380)
$2,000,000 under $5,000,000	526 (422 , 629)	1,610 (1,178 , 2,043)	554 (516 , 592)	57,449 (53,189 , 61,709)
$5,000,000 under $10,000,000	128 (98 , 158)	363 (240 , 486)	191 (188 , 193)	18,948 (18,663 , 19,234)
$10,000,000 or more	96 (96 , 96)	427 (427 , 427)	140 (140 , 140)	15,014 (15,014 , 15,014)
Taxable returns, total	**70,900 (57,687 , 84,113)**	**113,248 (76,362 , 150,134)**	**13,051 (12,025 , 14,077)**	**1,154,892 (1,069,703 , 1,240,081)**
Nontaxable returns, total	**4,383 (381 , 8,385)**	**6,732 (-871 , 14,335)**	**4,359 (3,409 , 5,309)**	**363,294 (290,960 , 435,628)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Gambling earnings		Other income less loss	
	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)
All returns, total	**613,394 (570,878 , 655,910)**	**36,151,487 (34,169,917 , 38,133,057)**	**1,105,101 (1,057,241 , 1,152,961)**	**26,390,980 (25,033,605 , 27,748,355)**
Under $5,000	* 1,310 (-729 , 3,348)	* 1,629 (-1,057 , 4,316)	* 3,848 (239 , 7,457)	* 5,131 (-1,853 , 12,115)
$5,000 under $10,000	* 3,998 (82 , 7,914)	* 23,145 (-1,254 , 47,544)	3,619 (130 , 7,108)	-24,206 (-71,310 , 22,899)
$10,000 under $15,000	* 3,118 (-252 , 6,489)	* 36,070 (-2,782 , 74,922)	5,398 (1,248 , 9,549)	24,559 (-7,536 , 56,654)
$15,000 under $20,000	* 3,682 (154 , 7,209)	* 36,875 (-5,210 , 78,959)	9,359 (3,894 , 14,825)	30,649 (-7,389 , 68,686)
$20,000 under $25,000	6,358 (1,496 , 11,220)	56,556 (7,925 , 105,188)	10,565 (4,315 , 16,815)	38,266 (-12,362 , 88,893)
$25,000 under $30,000	5,568 (1,054 , 10,082)	80,052 (7,000 , 153,103)	6,318 (1,491 , 11,146)	-21,475 (-65,029 , 22,080)
$30,000 under $35,000	8,612 (2,983 , 14,242)	194,126 (49,483 , 338,769)	11,525 (5,001 , 18,048)	13,879 (-34,746 , 62,504)
$35,000 under $40,000	15,936 (8,233 , 23,638)	341,388 (135,701 , 547,074)	9,678 (3,925 , 15,432)	15,536 (-18,531 , 49,604)
$40,000 under $45,000	13,194 (6,260 , 20,128)	184,004 (46,539 , 321,470)	14,886 (7,494 , 22,278)	36,189 (-38,084 , 110,462)
$45,000 under $50,000	* 6,034 (1,208 , 10,860)	* 125,863 (11,009 , 240,716)	9,641 (3,920 , 15,362)	22,732 (2,931 , 42,534)
$50,000 under $55,000	15,590 (7,915 , 23,265)	224,322 (70,707 , 377,936)	17,596 (9,460 , 25,732)	37,934 (-17,414 , 93,281)
$55,000 under $60,000	18,499 (10,115 , 26,884)	384,682 (160,136 , 609,227)	12,004 (5,460 , 18,548)	84,123 (-20,682 , 188,929)
$60,000 under $75,000	40,487 (28,283 , 52,690)	750,266 (452,302 , 1,048,230)	43,611 (31,158 , 56,065)	75,064 (-185,242 , 335,370)
$75,000 under $100,000	94,573 (75,751 , 113,394)	1,720,901 (1,213,767 , 2,228,035)	97,990 (79,159 , 116,821)	304,539 (41,333 , 567,745)
$100,000 under $200,000	207,025 (113,394 , 234,336)	5,208,922 (2,228,035 , 6,173,262)	292,350 (116,821 , 323,671)	1,905,870 (567,745 , 2,554,496)
$200,000 under $500,000	123,773 (110,652 , 136,894)	6,499,371 (5,466,537 , 7,532,206)	288,643 (269,919 , 307,366)	3,299,597 (2,480,618 , 4,118,577)
$500,000 under $1,000,000	27,727 (24,314 , 31,140)	4,676,511 (3,791,547 , 5,561,475)	124,978 (118,013 , 131,944)	2,608,932 (2,088,482 , 3,129,381)
$1,000,000 under $1,500,000	7,008 (6,032 , 7,985)	2,400,653 (1,852,913 , 2,948,392)	42,418 (40,101 , 44,734)	1,613,728 (1,224,720 , 2,002,736)
$1,500,000 under $2,000,000	3,272 (2,878 , 3,665)	1,401,297 (1,087,187 , 1,715,407)	23,434 (22,342 , 24,526)	1,095,267 (902,202 , 1,288,331)
$2,000,000 under $5,000,000	5,364 (5,042 , 5,686)	4,189,750 (3,781,128 , 4,598,371)	44,054 (43,201 , 44,907)	2,550,531 (2,250,584 , 2,850,477)
$5,000,000 under $10,000,000	1,300 (1,210 , 1,390)	1,977,557 (1,725,650 , 2,229,463)	16,729 (16,428 , 17,029)	1,916,401 (1,731,838 , 2,100,964)
$10,000,000 or more	965 (965 , 965)	5,637,549 (5,637,549 , 5,637,549)	16,454 (16,454 , 16,454)	10,757,733 (10,757,733 , 10,757,733)
Taxable returns, total	**559,169 (518,910 , 599,429)**	**33,740,914 (31,834,204 , 35,647,624)**	**1,016,122 (971,292 , 1,060,951)**	**25,947,704 (24,607,484 , 27,287,924)**
Nontaxable returns, total	**54,225 (40,510 , 67,939)**	**2,410,573 (1,870,085 , 2,951,060)**	**88,979 (72,135 , 105,823)**	**443,276 (227,808 , 658,744)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total statutory adjustments		Itemized deductions
	Number of returns	Amount	Total [2]
	(57)	(58)	(59)
All returns, total	**4,022,737 (3,928,103 , 4,117,371)**	**50,033,153 (48,819,182 , 51,247,124)**	**659,680,547 (652,725,121,188 , 666,635,972,924)**
Under $5,000	16,137 (8,625 , 23,649)	30,807 (6,903 , 54,712)	1,871,637 (1,339,083,126 , 2,404,190,661)
$5,000 under $10,000	21,260 (12,451 , 30,068)	51,036 (15,718 , 86,354)	2,292,492 (1,668,254,096 , 2,916,730,002)
$10,000 under $15,000	29,124 (19,081 , 39,168)	99,474 (48,805 , 150,144)	2,804,369 (2,186,401,574 , 3,422,336,546)
$15,000 under $20,000	28,906 (19,013 , 38,798)	79,757 (32,490 , 127,025)	4,775,555 (3,798,075,820 , 5,753,033,937)
$20,000 under $25,000	43,299 (30,917 , 55,682)	127,824 (70,745 , 184,904)	4,285,472 (3,509,447,407 , 5,061,496,961)
$25,000 under $30,000	49,903 (36,297 , 63,509)	202,689 (94,849 , 310,530)	4,765,016 (3,981,332,946 , 5,548,698,135)
$30,000 under $35,000	53,236 (39,256 , 67,215)	218,973 (130,497 , 307,449)	6,138,899 (5,160,259,143 , 7,117,539,554)
$35,000 under $40,000	61,324 (46,417 , 76,231)	241,600 (139,068 , 344,132)	6,467,628 (5,340,756,588 , 7,594,500,293)
$40,000 under $45,000	62,534 (47,496 , 77,571)	277,914 (176,966 , 378,862)	7,242,678 (6,353,466,027 , 8,131,889,771)
$45,000 under $50,000	71,834 (55,646 , 88,021)	270,380 (172,265 , 368,496)	8,463,915 (7,331,325,978 , 9,596,504,744)
$50,000 under $55,000	67,243 (51,609 , 82,877)	239,860 (148,250 , 331,469)	9,031,460 (7,925,405,706 , 10,137,515,057)
$55,000 under $60,000	79,301 (62,130 , 96,472)	256,074 (141,238 , 370,910)	8,877,775 (7,802,869,379 , 9,952,680,435)
$60,000 under $75,000	241,874 (212,096 , 271,651)	750,490 (586,804 , 914,176)	29,557,463 (27,560,371,394 , 31,554,555,447)
$75,000 under $100,000	377,143 (340,435 , 413,850)	1,613,694 (1,305,271 , 1,922,116)	54,706,812 (51,875,308,460 , 57,538,315,438)
$100,000 under $200,000	1,170,013 (413,850 , 1,231,136)	7,504,545 (1,922,116 , 8,144,273)	138,751,518 (57,538,315,438 , 142,959,921,226)
$200,000 under $500,000	985,018 (952,671 , 1,017,364)	13,620,892 (12,889,388 , 14,352,396)	124,480,962 (121,688,990,813 , 127,272,934,032)
$500,000 under $1,000,000	360,829 (349,400 , 372,257)	10,112,151 (9,588,446 , 10,635,857)	49,971,545 (48,509,983,604 , 51,433,105,535)
$1,000,000 under $1,500,000	112,528 (108,862 , 116,195)	4,471,151 (4,210,824 , 4,731,478)	20,103,248 (19,261,946,378 , 20,944,550,401)
$1,500,000 under $2,000,000	52,337 (50,768 , 53,907)	2,257,328 (2,153,562 , 2,361,093)	11,864,113 (11,368,364,670 , 12,359,861,767)
$2,000,000 under $5,000,000	88,779 (87,598 , 89,961)	4,288,605 (4,175,780 , 4,401,430)	31,470,281 (30,829,668,963 , 32,110,893,340)
$5,000,000 under $10,000,000	27,730 (27,348 , 28,112)	1,490,410 (1,450,204 , 1,530,617)	19,991,637 (19,537,046,122 , 20,446,226,912)
$10,000,000 or more	22,388 (22,388 , 22,388)	1,827,497 (1,827,497 , 1,827,497)	111,766,070 (111,766,070,017 , 111,766,070,017)
Taxable returns, total	**3,640,609 (3,552,527 , 3,728,690)**	**48,369,878 (47,178,525 , 49,561,232)**	**598,354,572 (592,480,765,940 , 604,228,378,516)**
Nontaxable returns, total	**382,129 (346,168 , 418,089)**	**1,663,274 (1,422,648 , 1,903,901)**	**61,325,975 (57,484,482,988 , 65,167,466,668)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Medical and dental expenses deduction			
	Total after subtracting AGI limitation		Total medical expenses	
	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)
All returns, total	**3,693,434 (3,581,325 , 3,805,542)**	**75,886,325 (72,113,292 , 79,659,358)**	**3,693,434 (3,581,325 , 3,805,542)**	**101,860,682 (97,602,752 , 106,118,611)**
Under $5,000	64,071 (48,825 , 79,318)	1,182,428 (712,693 , 1,652,163)	64,071 (48,825 , 79,318)	1,191,945 (720,845 , 1,663,045)
$5,000 under $10,000	67,090 (51,396 , 82,783)	1,290,734 (789,654 , 1,791,814)	67,090 (51,396 , 82,783)	1,328,511 (821,804 , 1,835,219)
$10,000 under $15,000	74,656 (58,090 , 91,222)	1,366,812 (917,940 , 1,815,684)	74,656 (58,090 , 91,222)	1,436,712 (977,355 , 1,896,069)
$15,000 under $20,000	126,081 (104,549 , 147,612)	2,885,547 (2,038,856 , 3,732,238)	126,081 (104,549 , 147,612)	3,049,836 (2,186,600 , 3,913,071)
$20,000 under $25,000	120,657 (99,317 , 141,998)	2,057,325 (1,482,751 , 2,631,900)	120,657 (99,317 , 141,998)	2,262,637 (1,664,464 , 2,860,810)
$25,000 under $30,000	128,192 (106,279 , 150,105)	2,142,120 (1,565,784 , 2,718,455)	128,192 (106,279 , 150,105)	2,408,161 (1,802,219 , 3,014,103)
$30,000 under $35,000	135,437 (112,825 , 158,049)	2,492,152 (1,757,472 , 3,226,832)	135,437 (112,825 , 158,049)	2,824,184 (2,056,426 , 3,591,941)
$35,000 under $40,000	133,583 (111,119 , 156,048)	2,572,548 (1,663,454 , 3,481,642)	133,583 (111,119 , 156,048)	2,949,560 (2,008,353 , 3,890,766)
$40,000 under $45,000	148,065 (124,473 , 171,656)	2,397,784 (1,898,113 , 2,897,455)	148,065 (124,473 , 171,656)	2,869,363 (2,311,051 , 3,427,675)
$45,000 under $50,000	169,056 (143,770 , 194,342)	3,270,037 (2,458,372 , 4,081,702)	169,056 (143,770 , 194,342)	3,869,434 (3,000,503 , 4,738,366)
$50,000 under $55,000	163,599 (138,802 , 188,397)	3,052,627 (2,305,063 , 3,800,191)	163,599 (138,802 , 188,397)	3,696,666 (2,884,923 , 4,508,408)
$55,000 under $60,000	152,888 (128,915 , 176,861)	2,517,256 (1,876,655 , 3,157,857)	152,888 (128,915 , 176,861)	3,175,555 (2,466,656 , 3,884,454)
$60,000 under $75,000	416,631 (377,313 , 455,948)	7,867,927 (6,692,727 , 9,043,128)	416,631 (377,313 , 455,948)	9,961,801 (8,652,066 , 11,271,535)
$75,000 under $100,000	568,901 (523,207 , 614,595)	11,251,902 (9,647,190 , 12,856,615)	568,901 (523,207 , 614,595)	14,967,597 (13,177,339 , 16,757,854)
$100,000 under $200,000	930,719 (614,595 , 987,262)	18,438,486 (12,856,615 , 20,349,550)	930,719 (614,595 , 987,262)	27,979,072 (16,757,854 , 30,281,175)
$200,000 under $500,000	274,102 (253,232 , 294,972)	9,442,173 (8,288,859 , 10,595,487)	274,102 (253,232 , 294,972)	15,009,041 (13,580,533 , 16,437,550)
$500,000 under $1,000,000	16,117 (13,453 , 18,781)	1,198,745 (907,204 , 1,490,287)	16,117 (13,453 , 18,781)	1,982,643 (1,597,510 , 2,367,777)
$1,000,000 under $1,500,000	2,294 (1,733 , 2,856)	263,035 (158,182 , 367,888)	2,294 (1,733 , 2,856)	462,885 (322,137 , 603,633)
$1,500,000 under $2,000,000	567 (391 , 742)	72,898 (48,802 , 96,993)	567 (391 , 742)	146,817 (103,308 , 190,327)
$2,000,000 under $5,000,000	700 (582 , 819)	114,862 (81,852 , 147,873)	700 (582 , 819)	264,656 (214,170 , 315,142)
$5,000,000 under $10,000,000	** 27 (17 , 37)	** 8,927 (7,322 , 10,533)	** 27 (17 , 37)	** 23,606 (17,520 , 29,692)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**2,781,750 (2,684,997 , 2,878,503)**	**46,133,648 (43,843,554 , 48,423,742)**	**2,781,750 (2,684,997 , 2,878,503)**	**69,356,244 (66,484,602 , 72,227,886)**
Nontaxable returns, total	**911,684 (854,144 , 969,223)**	**29,752,677 (26,744,588 , 32,760,766)**	**911,684 (854,144 , 969,223)**	**32,504,438 (29,345,886 , 35,662,989)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Medical and dental expenses deduction—continued		Taxes paid deduction	
	AGI limitation		Total	
	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)
All returns, total	**3,689,290 (3,577,250 , 3,801,330)**	**25,974,356 (25,149,705 , 26,799,007)**	**14,687,846 (14,498,894 , 14,876,797)**	**119,541,517 (117,983,823 , 121,099,212)**
Under $5,000	59,928 (45,202 , 74,653)	9,517 (6,633 , 12,401)	72,393 (56,242 , 88,543)	300,355 (214,374 , 386,336)
$5,000 under $10,000	67,090 (51,396 , 82,783)	37,777 (28,792 , 46,762)	89,055 (71,038 , 107,072)	346,915 (256,371 , 437,460)
$10,000 under $15,000	74,656 (58,090 , 91,222)	69,900 (54,321 , 85,479)	103,125 (83,839 , 122,411)	519,125 (404,282 , 633,968)
$15,000 under $20,000	126,081 (104,549 , 147,612)	164,289 (136,158 , 192,420)	149,922 (126,482 , 173,361)	687,462 (552,271 , 822,653)
$20,000 under $25,000	120,657 (99,317 , 141,998)	205,311 (168,915 , 241,707)	156,017 (131,894 , 180,140)	753,305 (611,987 , 894,623)
$25,000 under $30,000	128,192 (106,279 , 150,105)	266,041 (220,502 , 311,581)	184,790 (158,539 , 211,041)	781,930 (642,339 , 921,521)
$30,000 under $35,000	135,437 (112,825 , 158,049)	332,032 (276,485 , 387,579)	222,604 (193,692 , 251,515)	1,100,170 (921,440 , 1,278,900)
$35,000 under $40,000	133,583 (111,119 , 156,048)	377,012 (313,560 , 440,464)	234,031 (204,509 , 263,552)	1,143,800 (977,111 , 1,310,488)
$40,000 under $45,000	148,065 (124,473 , 171,656)	471,579 (396,405 , 546,754)	289,986 (257,008 , 322,963)	1,466,305 (1,268,395 , 1,664,216)
$45,000 under $50,000	169,056 (143,770 , 194,342)	599,397 (509,682 , 689,112)	314,349 (279,962 , 348,737)	1,819,849 (1,578,117 , 2,061,582)
$50,000 under $55,000	163,599 (138,802 , 188,397)	644,039 (546,385 , 741,693)	337,954 (302,328 , 373,581)	1,886,129 (1,663,747 , 2,108,511)
$55,000 under $60,000	152,888 (128,915 , 176,861)	658,300 (555,034 , 761,565)	349,713 (313,520 , 385,905)	2,093,207 (1,849,322 , 2,337,091)
$60,000 under $75,000	416,631 (377,313 , 455,948)	2,093,873 (1,895,952 , 2,291,794)	1,117,975 (1,053,899 , 1,182,051)	7,407,751 (6,937,692 , 7,877,810)
$75,000 under $100,000	568,901 (523,207 , 614,595)	3,715,695 (3,416,306 , 4,015,083)	1,973,087 (1,888,796 , 2,057,378)	14,864,227 (14,186,208 , 15,542,246)
$100,000 under $200,000	930,719 (614,595 , 987,262)	9,540,586 (4,015,083 , 10,124,461)	4,488,763 (2,057,378 , 4,607,089)	39,290,771 (15,542,246 , 40,382,950)
$200,000 under $500,000	274,102 (253,232 , 294,972)	5,566,868 (5,172,140 , 5,961,597)	3,125,969 (3,066,911 , 3,185,028)	30,133,315 (29,555,480 , 30,711,149)
$500,000 under $1,000,000	16,117 (13,453 , 18,781)	783,898 (657,332 , 910,465)	871,926 (855,240 , 888,611)	8,552,942 (8,386,290 , 8,719,594)
$1,000,000 under $1,500,000	2,294 (1,733 , 2,856)	199,850 (151,093 , 248,607)	236,528 (231,583 , 241,472)	2,335,291 (2,284,474 , 2,386,107)
$1,500,000 under $2,000,000	567 (391 , 742)	73,920 (52,001 , 95,838)	107,271 (104,914 , 109,627)	1,067,749 (1,043,183 , 1,092,316)
$2,000,000 under $5,000,000	700 (582 , 819)	149,794 (125,927 , 173,660)	171,946 (170,445 , 173,446)	1,755,888 (1,737,865 , 1,773,911)
$5,000,000 under $10,000,000	** 27 (17 , 37)	** 14,679 (9,826 , 19,531)	50,927 (50,444 , 51,411)	552,034 (542,658 , 561,409)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	39,516 (39,516 , 39,516)	682,998 (682,998 , 682,998)
Taxable returns, total	**2,781,750 (2,684,997 , 2,878,503)**	**23,222,595 (22,425,472 , 24,019,719)**	**13,345,074 (13,167,482 , 13,522,666)**	**112,027,598 (110,527,203 , 113,527,992)**
Nontaxable returns, total	**907,540 (850,135 , 964,945)**	**2,751,761 (2,533,392 , 2,970,130)**	**1,342,772 (1,273,728 , 1,411,815)**	**7,513,920 (7,060,210 , 7,967,630)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Taxes paid deduction—continued			
	Total state and local taxes			
	Total		State and local income taxes or general sales taxes	
			Total	
	Number of returns	Amount	Number of returns	Amount
	(68)	(69)	(70)	(71)
All returns, total	**14,644,905 (14,456,278 , 14,833,531)**	**362,507,801 (359,702,487 , 365,313,115)**	**14,310,685 (14,124,308 , 14,497,063)**	**258,639,729 (256,690,615 , 260,588,843)**
Under $5,000	72,301 (56,152 , 88,451)	336,650 (239,483 , 433,817)	59,673 (45,051 , 74,294)	69,882 (34,389 , 105,375)
$5,000 under $10,000	87,056 (69,252 , 104,859)	380,502 (280,726 , 480,277)	77,467 (60,687 , 94,246)	81,243 (50,842 , 111,643)
$10,000 under $15,000	102,025 (82,841 , 121,209)	581,150 (444,170 , 718,129)	95,224 (76,673 , 113,775)	138,219 (76,717 , 199,720)
$15,000 under $20,000	148,557 (125,208 , 171,907)	821,023 (624,791 , 1,017,256)	140,720 (117,979 , 163,461)	257,632 (125,212 , 390,053)
$20,000 under $25,000	155,007 (130,965 , 179,049)	811,022 (656,217 , 965,828)	148,879 (125,332 , 172,427)	210,001 (146,563 , 273,440)
$25,000 under $30,000	184,738 (158,487 , 210,989)	835,417 (686,900 , 983,934)	171,887 (146,558 , 197,217)	255,442 (196,596 , 314,289)
$30,000 under $35,000	220,479 (191,704 , 249,255)	1,209,086 (980,044 , 1,438,128)	210,230 (182,133 , 238,327)	431,455 (296,854 , 566,057)
$35,000 under $40,000	234,030 (204,508 , 263,551)	1,372,777 (1,071,817 , 1,673,737)	223,618 (194,765 , 252,471)	530,692 (287,025 , 774,359)
$40,000 under $45,000	286,943 (254,144 , 319,743)	1,576,721 (1,347,124 , 1,806,318)	273,874 (241,810 , 305,937)	532,141 (442,113 , 622,170)
$45,000 under $50,000	312,280 (278,005 , 346,554)	1,926,544 (1,662,148 , 2,190,939)	299,887 (266,271 , 333,503)	673,870 (539,300 , 808,440)
$50,000 under $55,000	335,880 (300,362 , 371,397)	2,041,826 (1,788,283 , 2,295,369)	320,975 (286,240 , 355,711)	675,232 (588,946 , 761,518)
$55,000 under $60,000	348,695 (312,555 , 384,835)	2,299,240 (2,013,065 , 2,585,414)	338,591 (302,988 , 374,193)	881,913 (749,754 , 1,014,073)
$60,000 under $75,000	1,112,635 (1,048,705 , 1,176,564)	8,106,733 (7,565,198 , 8,648,268)	1,077,460 (1,014,510 , 1,140,410)	3,276,349 (3,011,542 , 3,541,156)
$75,000 under $100,000	1,962,692 (1,878,615 , 2,046,769)	16,952,297 (16,125,337 , 17,779,256)	1,924,416 (1,841,101 , 2,007,732)	7,653,268 (7,231,135 , 8,075,401)
$100,000 under $200,000	4,478,609 (2,046,769 , 4,596,818)	54,478,221 (17,779,256 , 56,098,549)	4,404,055 (2,007,732 , 4,521,385)	28,735,921 (8,075,401 , 29,699,068)
$200,000 under $500,000	3,125,168 (3,066,112 , 3,184,224)	74,417,699 (72,864,839 , 75,970,560)	3,081,442 (3,022,694 , 3,140,191)	46,625,081 (45,508,853 , 47,741,309)
$500,000 under $1,000,000	871,728 (855,043 , 888,413)	42,702,238 (41,679,231 , 43,725,244)	861,508 (844,887 , 878,129)	30,844,141 (30,013,849 , 31,674,433)
$1,000,000 under $1,500,000	236,470 (231,526 , 241,414)	20,002,533 (19,348,621 , 20,656,446)	234,575 (229,644 , 239,507)	15,821,676 (15,233,559 , 16,409,793)
$1,500,000 under $2,000,000	107,265 (104,908 , 109,622)	12,367,696 (11,937,878 , 12,797,515)	106,426 (104,075 , 108,777)	10,263,972 (9,865,049 , 10,662,896)
$2,000,000 under $5,000,000	171,918 (170,418 , 173,419)	33,547,583 (33,057,761 , 34,037,405)	170,243 (168,747 , 171,740)	29,251,689 (28,785,827 , 29,717,551)
$5,000,000 under $10,000,000	50,923 (50,440 , 51,407)	20,421,310 (20,099,556 , 20,743,064)	50,405 (49,923 , 50,887)	18,617,713 (18,308,183 , 18,927,243)
$10,000,000 or more	39,505 (39,505 , 39,505)	65,319,533 (65,319,533 , 65,319,533)	39,130 (39,130 , 39,130)	62,812,195 (62,812,195 , 62,812,195)
Taxable returns, total	**13,313,474 (13,136,141 , 13,490,807)**	**352,542,556 (349,811,998 , 355,273,115)**	**13,053,759 (12,878,175 , 13,229,343)**	**255,014,936 (253,109,965 , 256,919,907)**
Nontaxable returns, total	**1,331,430 (1,262,669 , 1,400,192)**	**9,965,245 (9,274,898 , 10,655,591)**	**1,256,927 (1,190,113 , 1,323,741)**	**3,624,793 (3,195,509 , 4,054,077)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Taxes paid deduction—continued			
	Total state and local taxes—continued			
	State and local income taxes or general sales taxes—continued			
	Income tax		General sales tax	
	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)
All returns, total	**10,770,045 (10,606,931 , 10,933,159)**	**250,997,086 (249,057,164 , 252,937,008)**	**3,540,640 (3,439,727 , 3,641,553)**	**7,642,643 (7,350,716 , 7,934,569)**
Under $5,000	16,674 (9,003 , 24,345)	49,819 (14,958 , 84,679)	42,999 (30,549 , 55,448)	20,064 (13,390 , 26,737)
$5,000 under $10,000	23,016 (13,925 , 32,107)	52,308 (23,694 , 80,922)	54,451 (40,345 , 68,558)	28,935 (18,662 , 39,208)
$10,000 under $15,000	36,489 (25,272 , 47,705)	104,215 (43,772 , 164,657)	58,735 (43,955 , 73,515)	34,004 (22,633 , 45,374)
$15,000 under $20,000	54,965 (40,790 , 69,139)	183,949 (54,914 , 312,983)	85,755 (67,965 , 103,545)	73,684 (43,923 , 103,444)
$20,000 under $25,000	68,182 (52,278 , 84,086)	124,232 (71,066 , 177,397)	80,697 (63,322 , 98,072)	85,770 (51,152 , 120,388)
$25,000 under $30,000	87,029 (68,971 , 105,087)	155,739 (109,657 , 201,821)	84,858 (67,082 , 102,634)	99,703 (63,095 , 136,311)
$30,000 under $35,000	122,508 (101,027 , 143,989)	283,058 (158,957 , 407,160)	87,722 (69,592 , 105,853)	148,397 (96,257 , 200,537)
$35,000 under $40,000	132,013 (109,767 , 154,258)	402,927 (162,969 , 642,885)	91,605 (73,210 , 110,000)	127,765 (85,378 , 170,151)
$40,000 under $45,000	168,904 (143,676 , 194,131)	393,145 (312,344 , 473,947)	104,970 (85,152 , 124,788)	138,996 (99,247 , 178,745)
$45,000 under $50,000	203,815 (176,003 , 231,627)	533,009 (405,438 , 660,580)	96,072 (77,159 , 114,985)	140,861 (97,979 , 183,743)
$50,000 under $55,000	203,778 (176,058 , 231,498)	528,568 (450,155 , 606,980)	117,197 (96,229 , 138,166)	146,664 (110,588 , 182,741)
$55,000 under $60,000	233,712 (204,142 , 263,283)	757,495 (629,677 , 885,314)	104,878 (84,972 , 124,785)	124,418 (90,663 , 158,173)
$60,000 under $75,000	794,833 (740,501 , 849,165)	2,791,591 (2,541,906 , 3,041,275)	282,627 (250,278 , 314,977)	484,758 (395,351 , 574,165)
$75,000 under $100,000	1,488,980 (1,415,231 , 1,562,730)	6,804,275 (6,398,903 , 7,209,647)	435,436 (395,440 , 475,433)	848,993 (727,644 , 970,341)
$100,000 under $200,000	3,508,177 (1,562,730 , 3,614,775)	26,778,437 (7,209,647 , 27,731,263)	895,878 (475,433 , 951,468)	1,957,484 (970,341 , 2,135,202)
$200,000 under $500,000	2,463,551 (2,409,456 , 2,517,645)	44,765,649 (43,649,898 , 45,881,399)	617,892 (590,126 , 645,657)	1,859,432 (1,738,956 , 1,979,908)
$500,000 under $1,000,000	677,002 (661,724 , 692,280)	30,215,027 (29,383,368 , 31,046,685)	184,506 (175,850 , 193,163)	629,114 (581,319 , 676,909)
$1,000,000 under $1,500,000	186,856 (182,306 , 191,406)	15,658,427 (15,069,941 , 16,246,912)	47,719 (45,221 , 50,218)	163,249 (145,412 , 181,087)
$1,500,000 under $2,000,000	85,032 (82,918 , 87,146)	10,183,883 (9,784,947 , 10,582,819)	21,394 (20,275 , 22,514)	80,089 (71,196 , 88,982)
$2,000,000 under $5,000,000	138,820 (137,414 , 140,225)	29,112,954 (28,646,957 , 29,578,952)	31,424 (30,661 , 32,186)	138,735 (127,176 , 150,293)
$5,000,000 under $10,000,000	42,074 (41,622 , 42,525)	18,561,732 (18,252,219 , 18,871,246)	8,332 (8,108 , 8,555)	55,981 (48,192 , 63,770)
$10,000,000 or more	33,638 (33,638 , 33,638)	62,556,646 (62,556,646 , 62,556,646)	5,492 (5,492 , 5,492)	255,548 (255,548 , 255,548)
Taxable returns, total	**10,158,382 (10,001,280 , 10,315,485)**	**248,121,745 (246,224,307 , 250,019,182)**	**2,895,376 (2,806,421 , 2,984,332)**	**6,893,191 (6,618,068 , 7,168,315)**
Nontaxable returns, total	**611,663 (565,259 , 658,067)**	**2,875,342 (2,457,385 , 3,293,299)**	**645,264 (596,982 , 693,546)**	**749,451 (651,032 , 847,870)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Taxes paid deduction—continued			
	Total state and local taxes—continued			
	Real estate taxes		Personal property taxes	
	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)
All returns, total	**12,779,463 (12,604,032 , 12,954,895)**	**99,984,344 (98,692,517 , 101,276,171)**	**5,710,239 (5,584,343 , 5,836,135)**	**4,202,143 (4,019,042 , 4,385,245)**
Under $5,000	46,424 (33,658 , 59,190)	256,216 (175,227 , 337,206)	15,764 (8,393 , 23,136)	10,552 (1,364 , 19,740)
$5,000 under $10,000	60,133 (45,359 , 74,908)	294,963 (208,529 , 381,398)	20,673 (11,956 , 29,390)	11,008 (4,890 , 17,125)
$10,000 under $15,000	75,943 (59,438 , 92,447)	423,838 (318,273 , 529,403)	32,528 (21,506 , 43,549)	19,211 (2,301 , 36,122)
$15,000 under $20,000	97,224 (78,444 , 116,005)	556,597 (430,542 , 682,652)	42,307 (29,760 , 54,853)	18,718 (7,674 , 29,762)
$20,000 under $25,000	112,133 (91,715 , 132,550)	565,930 (444,921 , 686,939)	38,641 (26,582 , 50,701)	36,643 (9,295 , 63,991)
$25,000 under $30,000	110,828 (90,616 , 131,040)	525,455 (411,083 , 639,828)	62,684 (47,251 , 78,117)	54,520 (31,999 , 77,040)
$30,000 under $35,000	141,234 (118,302 , 164,165)	740,176 (581,881 , 898,471)	76,166 (59,134 , 93,197)	50,404 (31,880 , 68,929)
$35,000 under $40,000	169,721 (144,693 , 194,749)	773,900 (641,462 , 906,339)	91,916 (73,337 , 110,495)	68,185 (42,449 , 93,922)
$40,000 under $45,000	200,465 (173,075 , 227,854)	1,014,207 (835,425 , 1,192,989)	103,200 (83,483 , 122,917)	63,103 (38,740 , 87,467)
$45,000 under $50,000	224,009 (195,032 , 252,986)	1,129,842 (954,320 , 1,305,364)	129,930 (107,650 , 152,209)	123,869 (83,631 , 164,106)
$50,000 under $55,000	266,129 (234,604 , 297,655)	1,251,885 (1,063,840 , 1,439,930)	128,962 (106,854 , 151,070)	123,715 (79,434 , 167,996)
$55,000 under $60,000	270,434 (238,641 , 302,227)	1,322,707 (1,130,377 , 1,515,038)	138,587 (115,681 , 161,494)	103,366 (66,590 , 140,142)
$60,000 under $75,000	948,235 (889,139 , 1,007,331)	4,541,711 (4,205,161 , 4,878,260)	453,961 (412,690 , 495,233)	318,804 (247,806 , 389,803)
$75,000 under $100,000	1,737,166 (1,657,904 , 1,816,427)	8,792,062 (8,309,010 , 9,275,114)	804,669 (749,981 , 859,358)	584,800 (500,483 , 669,118)
$100,000 under $200,000	4,074,023 (1,816,427 , 4,187,540)	24,647,914 (9,275,114 , 25,472,005)	1,897,810 (859,358 , 1,978,595)	1,182,698 (669,118 , 1,280,693)
$200,000 under $500,000	2,894,851 (2,837,852 , 2,951,851)	26,891,746 (26,277,174 , 27,506,318)	1,225,167 (1,185,109 , 1,265,225)	912,416 (859,629 , 965,202)
$500,000 under $1,000,000	804,340 (788,083 , 820,597)	11,588,950 (11,291,585 , 11,886,316)	285,787 (274,995 , 296,578)	276,096 (249,813 , 302,380)
$1,000,000 under $1,500,000	216,368 (211,566 , 221,170)	4,093,373 (3,972,387 , 4,214,358)	70,326 (67,285 , 73,368)	88,012 (75,507 , 100,517)
$1,500,000 under $2,000,000	96,934 (94,672 , 99,195)	2,067,297 (2,007,049 , 2,127,544)	28,701 (27,413 , 29,989)	36,430 (32,332 , 40,529)
$2,000,000 under $5,000,000	153,461 (152,005 , 154,917)	4,228,788 (4,172,335 , 4,285,241)	42,370 (41,489 , 43,252)	67,250 (63,236 , 71,264)
$5,000,000 under $10,000,000	45,063 (44,598 , 45,527)	1,781,149 (1,754,793 , 1,807,504)	11,587 (11,324 , 11,851)	22,628 (21,190 , 24,065)
$10,000,000 or more	34,347 (34,347 , 34,347)	2,495,637 (2,495,637 , 2,495,637)	8,501 (8,501 , 8,501)	29,714 (29,714 , 29,714)
Taxable returns, total	**11,826,935 (11,660,082 , 11,993,788)**	**93,967,009 (92,741,362 , 95,192,656)**	**5,258,246 (5,138,696 , 5,377,795)**	**3,799,046 (3,631,651 , 3,966,441)**
Nontaxable returns, total	**952,529 (894,694 , 1,010,364)**	**6,017,335 (5,589,736 , 6,444,934)**	**451,993 (411,359 , 492,628)**	**403,097 (328,511 , 477,684)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Taxes paid deduction—continued			
	Limited state and local taxes		Other taxes	
	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)
All returns, total	**14,644,905 (14,456,278 , 14,833,531)**	**116,865,059 (115,362,814 , 118,367,304)**	**843,125 (792,281 , 893,969)**	**2,358,043 (2,039,461 , 2,676,624)**
Under $5,000	72,301 (56,152 , 88,451)	297,600 (211,785 , 383,415)	* 415 (-232 , 1,061)	* 2,755 (-2,579 , 8,090)
$5,000 under $10,000	87,056 (69,252 , 104,859)	339,350 (249,757 , 428,943)	* 2,425 (-438 , 5,287)	* 854 (-127 , 1,835)
$10,000 under $15,000	102,025 (82,841 , 121,209)	508,908 (395,487 , 622,330)	* 2,412 (-428 , 5,251)	* 10,098 (-7,082 , 27,279)
$15,000 under $20,000	148,557 (125,208 , 171,907)	655,916 (526,180 , 785,653)	6,612 (1,764 , 11,459)	19,622 (-9,064 , 48,308)
$20,000 under $25,000	155,007 (130,965 , 179,049)	728,673 (593,699 , 863,647)	6,181 (1,325 , 11,037)	23,079 (-13,518 , 59,677)
$25,000 under $30,000	184,738 (158,487 , 210,989)	744,697 (614,878 , 874,517)	12,252 (5,408 , 19,096)	37,233 (1,995 , 72,471)
$30,000 under $35,000	220,479 (191,704 , 249,255)	997,085 (840,221 , 1,153,949)	17,648 (9,522 , 25,774)	90,135 (22,317 , 157,953)
$35,000 under $40,000	234,030 (204,508 , 263,551)	1,124,402 (960,323 , 1,288,480)	20,258 (11,587 , 28,929)	19,398 (7,046 , 31,751)
$40,000 under $45,000	286,943 (254,144 , 319,743)	1,381,045 (1,196,782 , 1,565,308)	17,296 (9,162 , 25,429)	52,530 (5,422 , 99,637)
$45,000 under $50,000	312,280 (278,005 , 346,554)	1,702,716 (1,489,317 , 1,916,116)	22,262 (13,118 , 31,406)	116,095 (20,564 , 211,627)
$50,000 under $55,000	335,880 (300,362 , 371,397)	1,821,840 (1,606,917 , 2,036,764)	24,109 (14,613 , 33,605)	55,283 (23,178 , 87,388)
$55,000 under $60,000	348,695 (312,555 , 384,835)	2,022,998 (1,789,014 , 2,256,983)	27,281 (17,055 , 37,507)	61,461 (20,903 , 102,020)
$60,000 under $75,000	1,112,635 (1,048,705 , 1,176,564)	7,152,281 (6,705,010 , 7,599,552)	90,146 (71,707 , 108,586)	225,340 (120,707 , 329,972)
$75,000 under $100,000	1,962,692 (1,878,615 , 2,046,769)	14,535,307 (13,875,165 , 15,195,450)	117,961 (97,015 , 138,907)	251,086 (157,993 , 344,179)
$100,000 under $200,000	4,478,609 (2,046,769 , 4,596,818)	38,609,627 (15,195,450 , 39,664,531)	280,932 (138,907 , 312,937)	592,831 (344,179 , 825,890)
$200,000 under $500,000	3,125,168 (3,066,112 , 3,184,224)	29,870,004 (29,299,697 , 30,440,311)	134,953 (121,638 , 148,269)	251,767 (186,195 , 317,340)
$500,000 under $1,000,000	871,728 (855,043 , 888,413)	8,473,233 (8,309,403 , 8,637,063)	36,828 (32,847 , 40,809)	72,758 (51,633 , 93,884)
$1,000,000 under $1,500,000	236,470 (231,526 , 241,414)	2,302,598 (2,253,961 , 2,351,235)	8,763 (7,654 , 9,871)	32,165 (19,697 , 44,633)
$1,500,000 under $2,000,000	107,265 (104,908 , 109,622)	1,043,051 (1,019,937 , 1,066,165)	4,337 (3,846 , 4,828)	24,696 (17,598 , 31,794)
$2,000,000 under $5,000,000	171,918 (170,418 , 173,419)	1,674,466 (1,659,694 , 1,689,237)	6,668 (6,308 , 7,028)	81,279 (71,640 , 90,917)
$5,000,000 under $10,000,000	50,923 (50,440 , 51,407)	495,810 (491,051 , 500,568)	1,801 (1,698 , 1,905)	56,044 (48,170 , 63,919)
$10,000,000 or more	39,505 (39,505 , 39,505)	383,452 (383,452 , 383,452)	1,586 (1,586 , 1,586)	281,533 (281,533 , 281,533)
Taxable returns, total	**13,313,474 (13,136,141 , 13,490,807)**	**109,656,797 (108,208,940 , 111,104,655)**	**770,662 (722,401 , 818,924)**	**2,132,366 (1,825,107 , 2,439,624)**
Nontaxable returns, total	**1,331,430 (1,262,669 , 1,400,192)**	**7,208,261 (6,772,899 , 7,643,624)**	**72,463 (56,408 , 88,518)**	**225,677 (141,449 , 309,905)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Interest paid deduction			
	Total		Total mortgage interest and points	
			Total	
	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)
All returns, total	**11,754,235 (11,585,423 , 11,923,046)**	**163,273,742 (160,971,735 , 165,575,748)**	**11,538,228 (11,369,874 , 11,706,583)**	**143,469,233 (141,216,170 , 145,722,295)**
Under $5,000	34,775 (23,729 , 45,821)	351,878 (205,951 , 497,804)	33,207 (22,391 , 44,022)	349,116 (203,246 , 494,986)
$5,000 under $10,000	42,464 (30,057 , 54,870)	505,199 (292,125 , 718,274)	42,439 (30,032 , 54,846)	504,725 (291,661 , 717,790)
$10,000 under $15,000	58,324 (43,987 , 72,660)	661,032 (435,789 , 886,274)	55,732 (41,682 , 69,782)	654,059 (429,452 , 878,666)
$15,000 under $20,000	78,442 (61,571 , 95,313)	795,523 (583,127 , 1,007,919)	77,595 (60,767 , 94,423)	793,827 (581,443 , 1,006,210)
$20,000 under $25,000	92,849 (74,335 , 111,364)	975,865 (733,528 , 1,218,203)	91,706 (73,298 , 110,114)	966,376 (725,339 , 1,207,413)
$25,000 under $30,000	97,966 (78,959 , 116,974)	964,858 (737,838 , 1,191,878)	96,818 (77,914 , 115,722)	958,030 (731,342 , 1,184,719)
$30,000 under $35,000	128,477 (106,533 , 150,420)	1,300,974 (1,035,392 , 1,566,556)	125,957 (104,194 , 147,719)	1,296,531 (1,030,974 , 1,562,088)
$35,000 under $40,000	151,067 (127,477 , 174,657)	1,472,192 (1,212,339 , 1,732,045)	150,651 (127,069 , 174,233)	1,465,880 (1,206,171 , 1,725,590)
$40,000 under $45,000	178,110 (152,274 , 203,946)	1,942,763 (1,585,432 , 2,300,094)	176,842 (151,082 , 202,603)	1,933,451 (1,576,317 , 2,290,586)
$45,000 under $50,000	197,093 (169,910 , 224,277)	2,040,007 (1,674,767 , 2,405,248)	196,700 (169,523 , 223,877)	2,030,291 (1,665,197 , 2,395,385)
$50,000 under $55,000	237,857 (207,994 , 267,720)	2,236,435 (1,908,323 , 2,564,547)	235,397 (205,670 , 265,124)	2,224,423 (1,896,880 , 2,551,967)
$55,000 under $60,000	240,249 (210,265 , 270,234)	2,296,099 (1,934,092 , 2,658,106)	239,179 (209,258 , 269,101)	2,286,536 (1,924,996 , 2,648,077)
$60,000 under $75,000	880,459 (823,390 , 937,529)	8,299,830 (7,665,817 , 8,933,843)	879,564 (822,500 , 936,628)	8,263,595 (7,630,424 , 8,896,765)
$75,000 under $100,000	1,615,876 (1,539,271 , 1,692,481)	16,691,350 (15,689,894 , 17,692,807)	1,605,710 (1,529,323 , 1,682,097)	16,552,940 (15,560,180 , 17,545,700)
$100,000 under $200,000	3,736,970 (1,692,481 , 3,846,433)	42,043,244 (17,692,807 , 43,488,315)	3,707,749 (1,682,097 , 3,816,900)	41,472,589 (17,545,700 , 42,899,000)
$200,000 under $500,000	2,711,961 (2,656,298 , 2,767,625)	41,669,568 (40,699,998 , 42,639,138)	2,664,041 (2,608,627 , 2,719,456)	40,001,465 (39,075,957 , 40,926,973)
$500,000 under $1,000,000	761,726 (745,770 , 777,682)	14,990,473 (14,611,072 , 15,369,874)	728,125 (712,382 , 743,869)	13,291,073 (12,960,918 , 13,621,229)
$1,000,000 under $1,500,000	202,243 (197,548 , 206,937)	4,571,747 (4,417,270 , 4,726,224)	184,775 (180,214 , 189,336)	3,564,332 (3,460,549 , 3,668,116)
$1,500,000 under $2,000,000	89,958 (87,765 , 92,152)	2,376,237 (2,264,809 , 2,487,665)	78,662 (76,559 , 80,765)	1,547,029 (1,492,762 , 1,601,297)
$2,000,000 under $5,000,000	141,920 (140,501 , 143,338)	4,793,545 (4,675,082 , 4,912,008)	115,934 (114,593 , 117,275)	2,275,375 (2,243,772 , 2,306,978)
$5,000,000 under $10,000,000	42,161 (41,709 , 42,613)	2,504,179 (2,419,606 , 2,588,751)	31,004 (30,596 , 31,411)	623,376 (613,484 , 633,268)
$10,000,000 or more	33,287 (33,287 , 33,287)	9,790,742 (9,790,742 , 9,790,742)	20,442 (20,442 , 20,442)	414,211 (414,211 , 414,211)
Taxable returns, total	**10,930,694 (10,769,598 , 11,091,791)**	**151,039,868 (148,971,256 , 153,108,480)**	**10,733,269 (10,572,520 , 10,894,017)**	**132,145,801 (130,123,728 , 134,167,874)**
Nontaxable returns, total	**823,540 (769,805 , 877,276)**	**12,233,874 (11,194,311 , 13,273,437)**	**804,960 (751,699 , 858,220)**	**11,323,432 (10,300,950 , 12,345,913)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Interest paid deduction—continued			
	Total mortgage interest and points—continued			
	Home mortgage interest			
	Total		Paid to financial institutions	
	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)
All returns, total	**11,509,680 (11,341,529 , 11,677,830)**	**138,865,178 (136,724,546 , 141,005,810)**	**11,371,650 (11,204,392 , 11,538,909)**	**136,189,746 (134,076,110 , 138,303,381)**
Under $5,000	33,207 (22,391 , 44,022)	338,603 (197,556 , 479,649)	33,206 (22,390 , 44,021)	337,561 (196,691 , 478,431)
$5,000 under $10,000	42,439 (30,032 , 54,846)	475,789 (290,587 , 660,991)	40,411 (28,323 , 52,500)	452,648 (270,053 , 635,243)
$10,000 under $15,000	55,726 (41,675 , 69,776)	609,992 (402,316 , 817,669)	55,602 (41,553 , 69,650)	605,009 (397,470 , 812,548)
$15,000 under $20,000	76,455 (59,745 , 93,165)	725,152 (528,878 , 921,425)	75,329 (58,740 , 91,918)	672,862 (494,488 , 851,235)
$20,000 under $25,000	91,698 (73,290 , 110,106)	912,623 (684,082 , 1,141,163)	91,697 (73,289 , 110,105)	912,090 (683,581 , 1,140,599)
$25,000 under $30,000	94,700 (76,004 , 113,396)	908,051 (692,197 , 1,123,905)	93,617 (75,023 , 112,212)	885,855 (673,329 , 1,098,381)
$30,000 under $35,000	124,833 (103,162 , 146,503)	1,196,286 (944,463 , 1,448,109)	123,702 (102,120 , 145,284)	1,145,264 (906,907 , 1,383,622)
$35,000 under $40,000	149,643 (126,144 , 173,143)	1,312,098 (1,081,459 , 1,542,738)	145,611 (122,445 , 168,777)	1,263,101 (1,038,236 , 1,487,965)
$40,000 under $45,000	176,836 (151,076 , 202,597)	1,764,712 (1,437,524 , 2,091,900)	173,805 (148,272 , 199,338)	1,708,736 (1,387,284 , 2,030,188)
$45,000 under $50,000	196,700 (169,523 , 223,877)	1,824,222 (1,506,171 , 2,142,273)	194,691 (167,655 , 221,727)	1,800,340 (1,484,177 , 2,116,504)
$50,000 under $55,000	235,396 (205,669 , 265,123)	2,024,556 (1,721,289 , 2,327,823)	232,271 (202,742 , 261,799)	1,967,186 (1,671,315 , 2,263,056)
$55,000 under $60,000	239,179 (209,258 , 269,101)	2,007,001 (1,701,882 , 2,312,119)	234,170 (204,569 , 263,771)	1,963,447 (1,660,904 , 2,265,991)
$60,000 under $75,000	875,426 (818,492 , 932,360)	7,613,580 (7,028,429 , 8,198,730)	861,762 (805,261 , 918,263)	7,450,386 (6,872,249 , 8,028,522)
$75,000 under $100,000	1,598,523 (1,522,303 , 1,674,744)	15,195,561 (14,293,822 , 16,097,300)	1,574,390 (1,498,741 , 1,650,040)	14,839,442 (13,950,695 , 15,728,190)
$100,000 under $200,000	3,703,208 (1,674,744 , 3,812,305)	40,735,509 (16,097,300 , 42,128,459)	3,668,419 (1,650,040 , 3,777,073)	40,099,061 (15,728,190 , 41,477,856)
$200,000 under $500,000	2,660,006 (2,604,640 , 2,715,372)	39,604,098 (38,689,926 , 40,518,270)	2,637,919 (2,582,714 , 2,693,124)	39,026,306 (38,123,143 , 39,929,469)
$500,000 under $1,000,000	726,810 (711,073 , 742,547)	13,226,991 (12,898,166 , 13,555,816)	716,821 (701,160 , 732,482)	12,957,363 (12,632,029 , 13,282,698)
$1,000,000 under $1,500,000	184,247 (179,690 , 188,803)	3,548,993 (3,445,675 , 3,652,311)	180,691 (176,166 , 185,217)	3,449,663 (3,348,074 , 3,551,252)
$1,500,000 under $2,000,000	78,376 (76,274 , 80,478)	1,538,998 (1,485,170 , 1,592,826)	76,416 (74,336 , 78,495)	1,481,537 (1,428,724 , 1,534,350)
$2,000,000 under $5,000,000	115,262 (113,923 , 116,601)	2,267,647 (2,236,168 , 2,299,125)	112,001 (110,675 , 113,327)	2,185,028 (2,154,050 , 2,216,007)
$5,000,000 under $10,000,000	30,744 (30,338 , 31,150)	621,794 (611,923 , 631,665)	29,629 (29,229 , 30,029)	593,339 (583,763 , 602,914)
$10,000,000 or more	20,267 (20,267 , 20,267)	412,924 (412,924 , 412,924)	19,491 (19,491 , 19,491)	393,521 (393,521 , 393,521)
Taxable returns, total	**10,707,146 (10,546,592 , 10,867,700)**	**128,466,267 (126,523,169 , 130,409,365)**	**10,577,250 (10,417,562 , 10,736,938)**	**125,970,058 (124,052,869 , 127,887,248)**
Nontaxable returns, total	**802,534 (749,347 , 855,721)**	**10,398,911 (9,472,514 , 11,325,308)**	**794,400 (741,470 , 847,331)**	**10,219,687 (9,302,089 , 11,137,285)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Interest paid deduction—continued			
	Total mortgage interest and points—continued			
	Home mortgage interest—continued		Deductible points	
	Paid to individuals			
	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)
All returns, total	**288,008 (259,867 , 316,150)**	**2,675,432 (2,355,506 , 2,995,359)**	**966,680 (916,615 , 1,016,744)**	**1,526,640 (1,304,082 , 1,749,198)**
Under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	* 2,438 (-429 , 5,306)	* 245 (-86 , 576)
$5,000 under $10,000	** 3,125 (-282 , 6,532)	** 24,183 (-6,589 , 54,955)	* 4,070 (117 , 8,023)	* 462 (45 , 879)
$10,000 under $15,000	* 967 (-254 , 2,189)	* 4,984 (-643 , 10,610)	* 1,882 (-337 , 4,101)	* 1,778 (-1,484 , 5,040)
$15,000 under $20,000	** 3,721 (138 , 7,304)	** 52,822 (-28,204 , 133,849)	5,848 (1,369 , 10,327)	22,423 (-10,467 , 55,313)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	5,826 (1,355 , 10,297)	2,860 (-329 , 6,048)
$25,000 under $30,000	* 2,095 (-679 , 4,870)	* 22,196 (-7,007 , 51,398)	8,109 (2,767 , 13,452)	823 (112 , 1,535)
$30,000 under $35,000	* 4,291 (339 , 8,243)	* 51,022 (-27,398 , 129,442)	8,100 (2,538 , 13,661)	13,920 (-11,406 , 39,246)
$35,000 under $40,000	* 5,032 (624 , 9,440)	* 48,997 (-2,005 , 100,000)	6,997 (2,079 , 11,916)	20,645 (-3,579 , 44,869)
$40,000 under $45,000	* 7,078 (1,842 , 12,315)	* 55,976 (4,190 , 107,762)	13,603 (6,455 , 20,752)	22,402 (-1,917 , 46,721)
$45,000 under $50,000	* 3,018 (-387 , 6,422)	* 23,882 (-9,912 , 57,676)	11,621 (5,259 , 17,984)	24,198 (2,945 , 45,450)
$50,000 under $55,000	7,159 (1,918 , 12,400)	57,370 (-1,582 , 116,323)	9,940 (3,941 , 15,939)	26,429 (-1,308 , 54,167)
$55,000 under $60,000	* 5,010 (624 , 9,396)	* 43,553 (3,872 , 83,235)	13,130 (6,213 , 20,048)	34,715 (6,197 , 63,232)
$60,000 under $75,000	21,710 (12,651 , 30,768)	163,194 (82,247 , 244,141)	68,099 (52,122 , 84,076)	87,160 (41,753 , 132,567)
$75,000 under $100,000	43,620 (30,736 , 56,504)	356,119 (219,238 , 492,999)	112,035 (91,696 , 132,375)	200,394 (100,085 , 300,703)
$100,000 under $200,000	88,137 (56,504 , 105,682)	636,448 (492,999 , 817,528)	322,775 (132,375 , 356,441)	572,768 (300,703 , 736,607)
$200,000 under $500,000	56,891 (48,344 , 65,439)	577,792 (453,735 , 701,849)	265,572 (246,676 , 284,467)	397,367 (324,140 , 470,594)
$500,000 under $1,000,000	20,061 (17,134 , 22,988)	269,628 (220,316 , 318,940)	69,257 (63,890 , 74,625)	64,082 (48,669 , 79,496)
$1,000,000 under $1,500,000	5,908 (5,009 , 6,808)	99,329 (80,387 , 118,272)	16,471 (14,961 , 17,981)	15,340 (10,296 , 20,383)
$1,500,000 under $2,000,000	3,108 (2,694 , 3,522)	57,461 (47,461 , 67,461)	7,340 (6,691 , 7,988)	8,031 (4,623 , 11,439)
$2,000,000 under $5,000,000	4,636 (4,339 , 4,933)	82,618 (76,401 , 88,836)	9,901 (9,460 , 10,342)	7,729 (6,360 , 9,098)
$5,000,000 under $10,000,000	1,471 (1,376 , 1,565)	28,455 (26,023 , 30,887)	2,344 (2,222 , 2,466)	1,581 (1,327 , 1,836)
$10,000,000 or more	970 (970 , 970)	19,403 (19,403 , 19,403)	1,320 (1,320 , 1,320)	1,287 (1,287 , 1,287)
Taxable returns, total	**271,161 (244,041 , 298,281)**	**2,496,209 (2,201,079 , 2,791,339)**	**905,750 (857,792 , 953,708)**	**1,422,383 (1,206,780 , 1,637,985)**
Nontaxable returns, total	**16,848 (9,324 , 24,372)**	**179,224 (55,692 , 302,756)**	**60,930 (46,483 , 75,376)**	**104,257 (49,016 , 159,498)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Interest paid deduction—continued			
	Total mortgage interest and points—continued		Investment interest expense deduction	
	Mortgage insurance premiums			
	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)
All returns, total	**1,301,797 (1,231,914 , 1,371,680)**	**3,077,415 (2,719,004 , 3,435,826)**	**790,820 (761,216 , 820,423)**	**19,804,509 (19,363,850 , 20,245,169)**
Under $5,000	* 4,220 (282 , 8,158)	* 10,268 (-2,168 , 22,704)	2,043 (-294 , 4,380)	2,762 (91 , 5,432)
$5,000 under $10,000	4,354 (411 , 8,298)	28,474 (-12,943 , 69,891)	829 (-21 , 1,680)	474 (189 , 759)
$10,000 under $15,000	14,948 (7,487 , 22,410)	42,289 (7,463 , 77,115)	4,426 (775 , 8,078)	6,973 (-3,264 , 17,209)
$15,000 under $20,000	15,601 (7,974 , 23,229)	46,252 (16,731 , 75,772)	1,089 (-137 , 2,316)	1,696 (107 , 3,285)
$20,000 under $25,000	22,487 (13,235 , 31,738)	50,894 (12,167 , 89,621)	4,260 (304 , 8,217)	9,489 (-387 , 19,366)
$25,000 under $30,000	21,275 (12,218 , 30,332)	49,156 (8,450 , 89,862)	2,597 (-249 , 5,443)	6,828 (992 , 12,663)
$30,000 under $35,000	37,591 (25,592 , 49,591)	86,324 (48,539 , 124,110)	3,072 (230 , 5,913)	4,443 (1,262 , 7,625)
$35,000 under $40,000	53,136 (38,898 , 67,375)	133,137 (72,494 , 193,781)	2,306 (67 , 4,546)	6,312 (-338 , 12,961)
$40,000 under $45,000	53,424 (39,068 , 67,780)	146,337 (82,015 , 210,660)	6,449 (1,600 , 11,299)	9,312 (3,328 , 15,295)
$45,000 under $50,000	60,512 (45,296 , 75,727)	181,872 (107,135 , 256,608)	3,404 (393 , 6,416)	9,716 (-195 , 19,628)
$50,000 under $55,000	90,641 (71,989 , 109,293)	173,438 (122,221 , 224,656)	3,269 (276 , 6,262)	12,012 (-4,077 , 28,100)
$55,000 under $60,000	78,535 (61,168 , 95,903)	244,821 (97,402 , 392,240)	2,052 (-148 , 4,252)	9,563 (-2,419 , 21,544)
$60,000 under $75,000	256,334 (225,146 , 287,523)	562,854 (462,280 , 663,429)	13,324 (7,095 , 19,553)	36,236 (15,933 , 56,539)
$75,000 under $100,000	458,400 (416,796 , 500,004)	1,156,985 (893,723 , 1,420,246)	30,668 (20,616 , 40,721)	138,410 (12,746 , 264,075)
$100,000 under $200,000	130,338 (500,004 , 152,617)	164,312 (1,420,246 , 219,483)	121,476 (40,721 , 140,360)	570,655 (264,075 , 769,313)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	223,712 (208,883 , 238,541)	1,668,103 (1,403,624 , 1,932,582)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	145,904 (138,659 , 153,150)	1,699,400 (1,528,588 , 1,870,213)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	61,799 (59,053 , 64,544)	1,007,415 (900,583 , 1,114,247)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	36,089 (34,773 , 37,406)	829,207 (736,677 , 921,738)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	70,013 (68,977 , 71,049)	2,518,169 (2,406,001 , 2,630,337)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	26,612 (26,245 , 26,979)	1,880,803 (1,797,605 , 1,964,001)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	25,424 (25,424 , 25,424)	9,376,531 (9,376,531 , 9,376,531)
Taxable returns, total	**1,088,267 (1,024,275 , 1,152,259)**	**2,257,151 (2,051,027 , 2,463,275)**	**747,500 (719,806 , 775,194)**	**18,894,067 (18,487,676 , 19,300,458)**
Nontaxable returns, total	**213,530 (185,125 , 241,935)**	**820,264 (526,854 , 1,113,673)**	**43,320 (32,824 , 53,816)**	**910,442 (739,911 , 1,080,973)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Contributions deduction			
	Total		Cash contributions	
	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)
All returns, total	**12,117,590 (11,946,733 , 12,288,447)**	**263,250,541 (260,633,557 , 265,867,525)**	**11,205,939 (11,041,828 , 11,370,050)**	**162,797,205 (160,637,801 , 164,956,609)**
Under $5,000	36,897 (25,563 , 48,231)	27,412 (15,377 , 39,448)	32,096 (21,504 , 42,689)	18,080 (8,670 , 27,490)
$5,000 under $10,000	50,340 (36,924 , 63,756)	96,560 (60,721 , 132,400)	46,066 (33,246 , 58,887)	69,591 (41,422 , 97,760)
$10,000 under $15,000	64,125 (48,995 , 79,255)	155,840 (104,758 , 206,921)	59,351 (44,780 , 73,921)	120,888 (76,311 , 165,466)
$15,000 under $20,000	97,378 (78,512 , 116,245)	277,664 (198,077 , 357,251)	85,335 (67,668 , 103,001)	192,401 (131,715 , 253,086)
$20,000 under $25,000	108,446 (88,380 , 128,511)	419,994 (306,762 , 533,226)	99,547 (80,304 , 118,789)	287,758 (204,533 , 370,983)
$25,000 under $30,000	144,537 (121,290 , 167,784)	706,756 (548,878 , 864,633)	137,210 (114,553 , 159,866)	531,477 (402,227 , 660,727)
$30,000 under $35,000	174,762 (149,196 , 200,328)	904,472 (715,049 , 1,093,895)	158,307 (133,993 , 182,622)	612,301 (468,692 , 755,911)
$35,000 under $40,000	163,203 (138,536 , 187,871)	903,908 (697,844 , 1,109,972)	145,393 (122,128 , 168,658)	566,351 (432,839 , 699,864)
$40,000 under $45,000	212,594 (184,315 , 240,873)	1,110,681 (889,811 , 1,331,551)	193,141 (166,201 , 220,081)	817,901 (639,951 , 995,851)
$45,000 under $50,000	232,425 (202,860 , 261,991)	1,105,708 (875,904 , 1,335,511)	204,608 (176,875 , 232,340)	822,670 (640,160 , 1,005,180)
$50,000 under $55,000	239,594 (209,618 , 269,571)	1,349,600 (1,079,764 , 1,619,436)	216,101 (187,659 , 244,543)	1,044,199 (814,927 , 1,273,471)
$55,000 under $60,000	267,505 (235,896 , 299,114)	1,438,248 (1,167,301 , 1,709,195)	239,385 (209,483 , 269,288)	1,007,096 (821,690 , 1,192,501)
$60,000 under $75,000	876,462 (819,601 , 933,322)	4,778,416 (4,282,044 , 5,274,788)	786,238 (732,368 , 840,108)	3,667,162 (3,263,909 , 4,070,415)
$75,000 under $100,000	1,533,838 (1,459,198 , 1,608,478)	9,765,308 (8,941,711 , 10,588,905)	1,384,771 (1,313,772 , 1,455,770)	7,645,584 (6,972,165 , 8,319,002)
$100,000 under $200,000	3,779,220 (1,608,478 , 3,888,836)	32,601,479 (10,588,905 , 34,148,585)	3,487,683 (1,455,770 , 3,593,402)	27,421,406 (8,319,002 , 28,821,789)
$200,000 under $500,000	2,772,371 (2,715,985 , 2,828,757)	36,617,094 (35,298,846 , 37,935,342)	2,611,818 (2,556,916 , 2,666,720)	29,349,153 (28,249,709 , 30,448,597)
$500,000 under $1,000,000	792,642 (776,495 , 808,788)	20,410,026 (19,498,271 , 21,321,782)	761,699 (745,787 , 777,610)	14,648,469 (13,994,129 , 15,302,809)
$1,000,000 under $1,500,000	220,383 (215,558 , 225,208)	10,362,710 (9,809,047 , 10,916,373)	213,471 (208,701 , 218,241)	6,681,283 (6,309,142 , 7,053,423)
$1,500,000 under $2,000,000	100,341 (98,081 , 102,601)	6,878,704 (6,539,709 , 7,217,699)	97,862 (95,636 , 100,089)	4,072,069 (3,853,011 , 4,291,128)
$2,000,000 under $5,000,000	162,976 (161,501 , 164,452)	20,644,770 (20,162,055 , 21,127,484)	159,838 (158,371 , 161,304)	11,488,694 (11,178,653 , 11,798,734)
$5,000,000 under $10,000,000	49,077 (48,600 , 49,554)	14,896,310 (14,533,516 , 15,259,105)	48,207 (47,733 , 48,680)	7,746,757 (7,505,863 , 7,987,651)
$10,000,000 or more	38,473 (38,473 , 38,473)	97,798,882 (97,798,882 , 97,798,882)	37,813 (37,813 , 37,813)	43,985,915 (43,985,915 , 43,985,915)
Taxable returns, total	**11,186,872 (11,024,750 , 11,348,993)**	**255,503,195 (253,008,947 , 257,997,443)**	**10,356,592 (10,200,853 , 10,512,332)**	**157,049,710 (154,994,442 , 159,104,977)**
Nontaxable returns, total	**930,718 (873,412 , 988,025)**	**7,747,346 (6,936,447 , 8,558,246)**	**849,347 (794,653 , 904,040)**	**5,747,495 (5,070,656 , 6,424,335)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Contributions deduction—continued			
	Other than cash contributions		Carryover from prior years	
	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)
All returns, total	**6,518,539 (6,387,883 , 6,649,195)**	**121,375,072 (116,241,736 , 126,508,408)**	**285,802 (258,655 , 312,948)**	**19,553,910 (18,950,617 , 20,157,203)**
Under $5,000	11,570 (5,293 , 17,848)	10,552 (1,153 , 19,951)	3,050 (10 , 6,089)	2,792 (364 , 5,219)
$5,000 under $10,000	19,041 (10,795 , 27,287)	18,504 (5,970 , 31,037)	7,030 (2,130 , 11,929)	8,751 (1,214 , 16,288)
$10,000 under $15,000	20,136 (11,609 , 28,662)	29,728 (7,638 , 51,819)	7,358 (2,357 , 12,360)	13,200 (2,440 , 23,961)
$15,000 under $20,000	42,205 (29,659 , 54,751)	68,886 (30,989 , 106,783)	10,248 (4,411 , 16,084)	25,365 (3,894 , 46,835)
$20,000 under $25,000	48,755 (35,252 , 62,257)	75,083 (39,322 , 110,843)	9,555 (3,814 , 15,296)	59,133 (14,424 , 103,843)
$25,000 under $30,000	66,497 (50,651 , 82,342)	151,873 (83,941 , 219,804)	9,640 (3,911 , 15,369)	40,824 (2,666 , 78,983)
$30,000 under $35,000	93,524 (74,768 , 112,281)	230,303 (145,158 , 315,448)	15,285 (7,845 , 22,725)	64,898 (22,769 , 107,026)
$35,000 under $40,000	84,491 (66,596 , 102,387)	231,994 (138,224 , 325,765)	13,396 (6,489 , 20,304)	110,311 (28,603 , 192,020)
$40,000 under $45,000	114,324 (93,429 , 135,218)	264,453 (171,779 , 357,126)	7,731 (2,497 , 12,964)	31,749 (9,305 , 54,192)
$45,000 under $50,000	133,810 (111,344 , 156,276)	241,058 (147,670 , 334,446)	4,313 (375 , 8,252)	41,980 (-11,434 , 95,393)
$50,000 under $55,000	114,708 (93,924 , 135,492)	282,353 (160,241 , 404,466)	8,444 (3,113 , 13,774)	51,806 (12,292 , 91,319)
$55,000 under $60,000	151,494 (127,640 , 175,348)	353,522 (220,247 , 486,797)	10,742 (4,719 , 16,765)	111,749 (11,707 , 211,791)
$60,000 under $75,000	469,837 (427,940 , 511,733)	919,449 (733,947 , 1,104,952)	23,714 (14,644 , 32,785)	233,709 (115,140 , 352,278)
$75,000 under $100,000	831,476 (775,942 , 887,010)	1,777,917 (1,495,756 , 2,060,078)	30,032 (19,989 , 40,074)	347,518 (168,558 , 526,479)
$100,000 under $200,000	2,116,386 (887,010 , 2,201,262)	4,961,201 (2,060,078 , 5,541,128)	50,634 (40,074 , 62,668)	551,274 (526,479 , 740,723)
$200,000 under $500,000	1,545,597 (1,501,087 , 1,590,108)	6,595,181 (5,894,716 , 7,295,646)	37,831 (31,820 , 43,841)	1,301,939 (995,299 , 1,608,579)
$500,000 under $1,000,000	394,367 (382,010 , 406,725)	7,029,616 (4,909,576 , 9,149,656)	14,967 (12,844 , 17,090)	1,246,457 (956,871 , 1,536,043)
$1,000,000 under $1,500,000	102,568 (98,983 , 106,154)	5,135,702 (3,221,052 , 7,050,351)	5,513 (4,786 , 6,240)	631,197 (496,189 , 766,204)
$1,500,000 under $2,000,000	45,750 (44,118 , 47,383)	3,188,099 (2,450,045 , 3,926,152)	3,579 (3,189 , 3,968)	680,034 (557,817 , 802,251)
$2,000,000 under $5,000,000	71,403 (70,304 , 72,502)	12,399,671 (8,341,111 , 16,458,231)	7,205 (6,874 , 7,536)	2,307,492 (2,137,654 , 2,477,329)
$5,000,000 under $10,000,000	21,753 (21,407 , 22,100)	6,937,193 (6,514,304 , 7,360,082)	2,744 (2,631 , 2,857)	1,761,710 (1,638,192 , 1,885,227)
$10,000,000 or more	18,845 (18,845 , 18,845)	70,472,735 (70,472,735 , 70,472,735)	2,792 (2,792 , 2,792)	9,930,023 (9,930,023 , 9,930,023)
Taxable returns, total	**6,086,138 (5,961,233 , 6,211,044)**	**119,928,295 (114,802,519 , 125,054,072)**	**203,901 (181,878 , 225,924)**	**18,732,752 (18,164,362 , 19,301,141)**
Nontaxable returns, total	**432,401 (392,794 , 472,008)**	**1,446,777 (1,166,913 , 1,726,641)**	**81,900 (66,010 , 97,791)**	**821,159 (618,705 , 1,023,612)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Unlimited miscellaneous deductions			
	Total [3]		Gambling loss deduction	
	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)
All returns, total	**934,061 (884,655 , 983,466)**	**36,912,522 (34,946,088 , 38,878,956)**	**565,974 (525,041 , 606,907)**	**30,699,169 (28,889,916 , 32,508,423)**
Under $5,000	* 2,009 (-760 , 4,779)	* 9,564 (-6,700 , 25,828)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	* 6,342 (1,519 , 11,165)	* 53,083 (1,536 , 104,630)	** 4,990 (619 , 9,361)	** 23,786 (-310 , 47,881)
$10,000 under $15,000	7,690 (2,406 , 12,975)	85,834 (21,257 , 150,410)	* 3,112 (-258 , 6,483)	* 35,992 (-2,860 , 74,844)
$15,000 under $20,000	6,404 (1,847 , 10,961)	129,359 (-6,418 , 265,136)	* 2,674 (-249 , 5,597)	* 35,585 (-6,427 , 77,596)
$20,000 under $25,000	7,404 (2,168 , 12,640)	72,233 (14,581 , 129,885)	* 6,350 (1,488 , 11,212)	* 55,933 (7,820 , 104,046)
$25,000 under $30,000	10,814 (4,498 , 17,130)	169,352 (55,975 , 282,729)	4,576 (501 , 8,651)	77,417 (4,547 , 150,287)
$30,000 under $35,000	18,976 (10,574 , 27,378)	341,131 (166,222 , 516,041)	8,603 (2,973 , 14,233)	192,520 (47,912 , 337,128)
$35,000 under $40,000	21,148 (12,268 , 30,028)	375,180 (186,510 , 563,851)	13,928 (6,745 , 21,111)	278,674 (114,566 , 442,782)
$40,000 under $45,000	22,325 (13,214 , 31,437)	325,145 (165,494 , 484,795)	10,850 (4,544 , 17,157)	142,794 (40,917 , 244,671)
$45,000 under $50,000	11,383 (4,816 , 17,950)	228,222 (73,549 , 382,895)	* 6,034 (1,208 , 10,860)	* 125,863 (11,009 , 240,716)
$50,000 under $55,000	26,791 (16,703 , 36,878)	506,669 (263,702 , 749,636)	13,563 (6,420 , 20,707)	219,415 (66,254 , 372,575)
$55,000 under $60,000	25,409 (15,544 , 35,274)	474,231 (228,477 , 719,984)	18,361 (9,981 , 26,741)	371,590 (153,510 , 589,669)
$60,000 under $75,000	56,971 (42,355 , 71,587)	1,160,149 (742,358 , 1,577,941)	34,866 (23,508 , 46,224)	700,001 (406,923 , 993,079)
$75,000 under $100,000	111,087 (90,754 , 131,420)	2,068,334 (1,481,114 , 2,655,553)	88,064 (69,879 , 106,248)	1,596,608 (1,111,900 , 2,081,316)
$100,000 under $200,000	265,813 (131,420 , 296,707)	6,027,993 (2,655,553 , 7,015,740)	194,577 (106,248 , 221,084)	4,814,636 (2,081,316 , 5,724,616)
$200,000 under $500,000	170,346 (155,634 , 185,057)	6,449,844 (5,542,783 , 7,356,905)	113,819 (101,211 , 126,427)	5,658,819 (4,784,921 , 6,532,718)
$500,000 under $1,000,000	67,849 (62,748 , 72,951)	4,751,980 (3,924,178 , 5,579,781)	25,712 (22,417 , 29,006)	4,109,808 (3,311,078 , 4,908,538)
$1,000,000 under $1,500,000	24,726 (22,969 , 26,484)	2,565,518 (2,019,036 , 3,112,000)	6,226 (5,304 , 7,148)	2,342,018 (1,798,718 , 2,885,318)
$1,500,000 under $2,000,000	14,705 (13,873 , 15,536)	1,466,016 (1,162,196 , 1,769,835)	3,005 (2,620 , 3,389)	1,265,025 (979,907 , 1,550,143)
$2,000,000 under $5,000,000	31,212 (30,498 , 31,926)	4,127,137 (3,747,074 , 4,507,200)	4,759 (4,454 , 5,063)	3,751,625 (3,374,377 , 4,128,873)
$5,000,000 under $10,000,000	12,186 (11,930 , 12,443)	2,028,307 (1,780,608 , 2,276,005)	1,117 (1,033 , 1,201)	1,781,029 (1,540,920 , 2,021,138)
$10,000,000 or more	12,470 (12,470 , 12,470)	3,497,243 (3,497,243 , 3,497,243)	788 (788 , 788)	3,120,033 (3,120,033 , 3,120,033)
Taxable returns, total	**839,535 (793,558 , 885,511)**	**33,268,630 (31,427,934 , 35,109,326)**	**514,634 (475,941 , 553,328)**	**28,372,384 (26,640,914 , 30,103,854)**
Nontaxable returns, total	**94,526 (76,365 , 112,687)**	**3,643,892 (2,950,691 , 4,337,094)**	**51,340 (37,943 , 64,736)**	**2,326,786 (1,801,110 , 2,852,461)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued		Taxable income	
	Unlimited miscellaneous deductions—continued			
	Miscellaneous deductions other than gambling			
	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)
All returns, total	**337,774 (311,732 , 363,815)**	**4,533,713 (3,927,013 , 5,140,413)**	**14,116,378 (13,932,480 , 14,300,277)**	**4,476,048,423 (4,453,376,589 , 4,498,720,257)**
Under $5,000	* 1,017 (-957 , 2,992)	* 8,217 (-7,833 , 24,267)	* 3,086 (-347 , 6,518)	* 3,099 (-2,069 , 8,267)
$5,000 under $10,000	* 1,353 (-687 , 3,393)	* 8,790 (-7,046 , 24,627)	12,400 (5,545 , 19,254)	73,495 (28,632 , 118,358)
$10,000 under $15,000	3,565 (8 , 7,122)	45,369 (-5,473 , 96,211)	* 9,037 (3,136 , 14,939)	* 55,421 (9,442 , 101,400)
$15,000 under $20,000	2,620 (-259 , 5,499)	71,680 (-51,628 , 194,987)	52,981 (38,846 , 67,116)	200,976 (122,790 , 279,162)
$20,000 under $25,000	* 1,054 (-889 , 2,998)	* 16,300 (-15,465 , 48,065)	97,975 (78,841 , 117,110)	583,718 (443,426 , 724,010)
$25,000 under $30,000	5,220 (826 , 9,614)	73,868 (-5,455 , 153,190)	137,186 (114,377 , 159,995)	1,244,826 (1,007,516 , 1,482,136)
$30,000 under $35,000	8,358 (2,779 , 13,936)	101,961 (22,657 , 181,264)	184,559 (158,142 , 210,975)	2,087,229 (1,747,804 , 2,426,655)
$35,000 under $40,000	7,220 (1,998 , 12,442)	96,506 (3,413 , 189,599)	214,075 (185,734 , 242,415)	3,386,326 (2,891,267 , 3,881,385)
$40,000 under $45,000	10,467 (4,193 , 16,741)	146,557 (37,102 , 256,012)	275,707 (243,487 , 307,927)	5,391,570 (4,712,484 , 6,070,656)
$45,000 under $50,000	4,351 (349 , 8,352)	74,974 (-12,513 , 162,462)	299,669 (266,042 , 333,296)	7,245,295 (6,373,778 , 8,116,813)
$50,000 under $55,000	13,228 (6,105 , 20,351)	287,254 (98,634 , 475,875)	326,553 (291,532 , 361,575)	9,562,264 (8,475,297 , 10,649,230)
$55,000 under $60,000	6,048 (1,223 , 10,873)	67,051 (-22,281 , 156,384)	337,317 (301,772 , 372,862)	11,662,947 (10,378,964 , 12,946,930)
$60,000 under $75,000	18,079 (9,754 , 26,403)	252,681 (95,970 , 409,391)	1,105,213 (1,041,485 , 1,168,940)	47,448,038 (44,599,027 , 50,297,049)
$75,000 under $100,000	21,688 (12,817 , 30,559)	317,594 (92,587 , 542,600)	1,955,999 (1,872,051 , 2,039,946)	118,575,452 (113,319,233 , 123,831,671)
$100,000 under $200,000	62,155 (30,559 , 76,998)	1,043,990 (542,600 , 1,409,266)	4,495,311 (2,039,946 , 4,613,740)	493,751,158 (123,831,671 , 507,174,516)
$200,000 under $500,000	50,821 (43,568 , 58,073)	457,401 (282,851 , 631,951)	3,130,023 (3,070,914 , 3,189,133)	811,305,740 (797,120,485 , 825,490,995)
$500,000 under $1,000,000	41,143 (37,267 , 45,020)	411,871 (279,512 , 544,230)	873,110 (856,414 , 889,805)	537,918,868 (527,729,945 , 548,107,791)
$1,000,000 under $1,500,000	18,551 (17,042 , 20,059)	160,105 (112,866 , 207,344)	236,604 (231,659 , 241,549)	259,826,572 (254,298,121 , 265,355,023)
$1,500,000 under $2,000,000	11,604 (10,869 , 12,338)	111,085 (74,095 , 148,076)	107,304 (104,946 , 109,662)	167,725,540 (164,150,078 , 171,301,002)
$2,000,000 under $5,000,000	26,414 (25,764 , 27,065)	281,098 (241,264 , 320,932)	171,897 (170,396 , 173,397)	470,300,720 (466,486,643 , 474,114,798)
$5,000,000 under $10,000,000	11,088 (10,844 , 11,332)	203,324 (151,509 , 255,139)	50,903 (50,419 , 51,386)	320,032,200 (317,097,109 , 322,967,291)
$10,000,000 or more	11,730 (11,730 , 11,730)	296,037 (296,037 , 296,037)	39,470 (39,470 , 39,470)	1,207,666,969 (1,207,666,969 , 1,207,666,969)
Taxable returns, total	**300,879 (277,404 , 324,353)**	**3,833,015 (3,294,955 , 4,371,074)**	**13,429,918 (13,251,652 , 13,608,183)**	**4,456,770,953 (4,434,135,714 , 4,479,406,193)**
Nontaxable returns, total	**36,895 (25,609 , 48,181)**	**700,699 (420,259 , 981,138)**	**686,461 (637,120 , 735,802)**	**19,277,470 (17,521,793 , 21,033,147)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment	
	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)
All returns, total	**138,353 (132,104 , 144,601)**	**3,664,082 (3,311,411 , 4,016,753)**	**228,952 (201,391 , 256,512)**	**596,933 (507,489 , 686,378)**
Under $5,000	** 16 (2 , 31)	** 1,768 (-330 , 3,868)	** 5,115 (754 , 9,477)	** 2,310 (121 , 4,500)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	* 4,869 (771 , 8,966)	* 2,310 (133 , 4,487)
$25,000 under $30,000	** 55 (-26 , 137)	** 3,935 (-153 , 8,024)	* 6,049 (1,211 , 10,887)	* 1,728 (-42 , 3,497)
$30,000 under $35,000	** 0 (0 , 0)	** 0 (0 , 0)	9,028 (3,139 , 14,916)	4,470 (624 , 8,315)
$35,000 under $40,000	0 (0 , 0)	0 (0 , 0)	10,164 (3,921 , 16,406)	7,887 (2,499 , 13,275)
$40,000 under $45,000	* 23 (1 , 46)	* 659 (-149 , 1,467)	13,791 (6,654 , 20,928)	16,749 (5,057 , 28,440)
$45,000 under $50,000	* 19 (1 , 36)	* 550 (-25 , 1,125)	8,471 (2,851 , 14,091)	8,709 (1,323 , 16,095)
$50,000 under $55,000	* 52 (-29 , 132)	* 470 (-8 , 948)	9,249 (3,302 , 15,196)	15,344 (2,930 , 27,759)
$55,000 under $60,000	* 1,315 (-748 , 3,378)	* 20,306 (-8,752 , 49,365)	12,456 (5,617 , 19,295)	22,155 (7,274 , 37,036)
$60,000 under $75,000	* 162 (-60 , 384)	* 428 (-14 , 871)	32,457 (21,449 , 43,464)	56,269 (32,458 , 80,079)
$75,000 under $100,000	1,183 (-800 , 3,166)	418 (93 , 742)	37,145 (25,553 , 48,737)	82,609 (50,588 , 114,631)
$100,000 under $200,000	2,831 (3,166 , 4,336)	21,828 (742 , 32,863)	56,428 (48,737 , 70,007)	229,901 (114,631 , 296,680)
$200,000 under $500,000	16,419 (12,338 , 20,499)	474,476 (235,194 , 713,757)	19,776 (15,077 , 24,475)	121,457 (85,969 , 156,946)
$500,000 under $1,000,000	20,926 (18,152 , 23,700)	390,571 (267,940 , 513,203)	2,524 (1,490 , 3,558)	13,560 (6,097 , 21,023)
$1,000,000 under $1,500,000	20,759 (19,132 , 22,385)	522,182 (328,343 , 716,022)	590 (310 , 870)	5,349 (1,635 , 9,064)
$1,500,000 under $2,000,000	21,557 (20,508 , 22,607)	398,633 (359,495 , 437,770)	303 (187 , 418)	2,633 (1,489 , 3,776)
$2,000,000 under $5,000,000	34,627 (33,846 , 35,408)	865,072 (764,942 , 965,202)	431 (336 , 527)	2,840 (2,032 , 3,648)
$5,000,000 under $10,000,000	10,219 (9,977 , 10,460)	366,354 (320,943 , 411,765)	77 (56 , 99)	429 (281 , 578)
$10,000,000 or more	8,189 (8,189 , 8,189)	596,431 (596,431 , 596,431)	28 (28 , 28)	224 (224 , 224)
Taxable returns, total	**137,939 (131,702 , 144,176)**	**3,662,407 (3,309,736 , 4,015,077)**	**182,481 (158,219 , 206,743)**	**526,953 (442,668 , 611,238)**
Nontaxable returns, total	**414 (31 , 797)**	**1,675 (1,111 , 2,240)**	**46,471 (33,378 , 59,564)**	**69,980 (39,996 , 99,965)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Income tax before credits		Total tax credits	
	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)
All returns, total	**14,014,444 (13,831,230 , 14,197,658)**	**1,081,759,070 (1,076,965,561 , 1,086,552,578)**	**7,023,382 (6,895,579 , 7,151,185)**	**34,294,906 (33,710,572 , 34,879,240)**
Under $5,000	* 6,046 (1,215 , 10,877)	* 2,751 (178 , 5,323)	* 1,014 (-961 , 2,988)	* 11 (-2 , 24)
$5,000 under $10,000	10,428 (4,167 , 16,689)	5,952 (1,951 , 9,953)	7,421 (2,164 , 12,678)	4,063 (514 , 7,611)
$10,000 under $15,000	11,007 (4,507 , 17,506)	7,953 (1,740 , 14,165)	* 5,006 (620 , 9,391)	* 2,542 (-438 , 5,522)
$15,000 under $20,000	51,498 (37,521 , 65,474)	19,215 (10,960 , 27,470)	24,755 (15,092 , 34,417)	5,398 (2,828 , 7,968)
$20,000 under $25,000	93,597 (74,881 , 112,314)	59,222 (43,688 , 74,756)	44,159 (31,216 , 57,102)	20,211 (11,433 , 28,990)
$25,000 under $30,000	133,171 (110,647 , 155,696)	120,809 (97,078 , 144,540)	58,316 (43,402 , 73,229)	26,740 (15,832 , 37,649)
$30,000 under $35,000	178,695 (152,663 , 204,728)	216,014 (180,134 , 251,894)	87,299 (69,137 , 105,462)	47,803 (33,907 , 61,699)
$35,000 under $40,000	209,311 (181,255 , 237,367)	359,708 (305,903 , 413,514)	87,716 (69,620 , 105,812)	92,439 (68,844 , 116,035)
$40,000 under $45,000	264,470 (232,883 , 296,057)	573,243 (497,484 , 649,002)	112,265 (91,767 , 132,762)	125,625 (97,503 , 153,747)
$45,000 under $50,000	289,065 (256,025 , 322,105)	775,448 (678,619 , 872,278)	114,266 (93,565 , 134,967)	139,381 (106,806 , 171,955)
$50,000 under $55,000	319,927 (285,203 , 354,651)	1,044,000 (921,638 , 1,166,362)	93,379 (74,735 , 112,022)	130,485 (95,621 , 165,349)
$55,000 under $60,000	328,484 (293,344 , 363,624)	1,344,682 (1,189,593 , 1,499,771)	122,880 (101,486 , 144,273)	190,231 (145,877 , 234,584)
$60,000 under $75,000	1,094,474 (1,031,013 , 1,157,935)	5,925,355 (5,555,922 , 6,294,789)	435,990 (395,790 , 476,189)	793,793 (695,473 , 892,113)
$75,000 under $100,000	1,939,917 (1,856,277 , 2,023,556)	16,737,411 (15,966,617 , 17,508,206)	755,531 (702,942 , 808,119)	1,641,873 (1,478,348 , 1,805,398)
$100,000 under $200,000	4,479,143 (2,023,556 , 4,597,447)	79,679,024 (17,508,206 , 81,939,989)	2,197,849 (808,119 , 2,282,755)	6,171,561 (1,805,398 , 6,539,167)
$200,000 under $500,000	3,126,190 (3,067,090 , 3,185,289)	163,142,250 (160,222,037 , 166,062,464)	2,003,737 (1,954,697 , 2,052,778)	4,831,125 (4,584,277 , 5,077,972)
$500,000 under $1,000,000	872,940 (856,244 , 889,635)	136,047,743 (133,394,892 , 138,700,593)	451,489 (439,339 , 463,638)	2,204,686 (1,967,060 , 2,442,312)
$1,000,000 under $1,500,000	236,539 (231,595 , 241,484)	73,379,652 (71,762,073 , 74,997,231)	149,126 (145,192 , 153,059)	1,338,053 (1,201,808 , 1,474,298)
$1,500,000 under $2,000,000	107,282 (104,924 , 109,640)	48,676,120 (47,609,289 , 49,742,951)	72,177 (70,294 , 74,060)	1,014,996 (931,737 , 1,098,255)
$2,000,000 under $5,000,000	171,868 (170,367 , 173,368)	138,685,947 (137,517,305 , 139,854,589)	125,226 (123,953 , 126,499)	3,375,385 (3,251,614 , 3,499,156)
$5,000,000 under $10,000,000	50,911 (50,427 , 51,394)	93,043,910 (92,155,489 , 93,932,331)	40,323 (39,894 , 40,752)	2,603,838 (2,503,213 , 2,704,463)
$10,000,000 or more	39,482 (39,482 , 39,482)	321,912,661 (321,912,661 , 321,912,661)	33,460 (33,460 , 33,460)	9,534,668 (9,534,668 , 9,534,668)
Taxable returns, total	**13,427,868 (13,249,594 , 13,606,141)**	**1,079,749,003 (1,074,957,458 , 1,084,540,549)**	**6,446,942 (6,326,958 , 6,566,925)**	**32,328,209 (31,779,191 , 32,877,228)**
Nontaxable returns, total	**586,576 (540,605 , 632,548)**	**2,010,066 (1,803,259 , 2,216,873)**	**576,440 (530,886 , 621,994)**	**1,966,697 (1,763,004 , 2,170,390)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount
	(124)	(125)	(126)	(127)
All returns, total	**13,423,312 (13,245,040 , 13,601,583)**	**1,046,894,068 (1,042,206,988 , 1,051,581,149)**	**13,435,335 (13,257,051 , 13,613,619)**	**1,091,270,830 (1,086,527,478 , 1,096,014,183)**
Under $5,000	* 4,045 (86 , 8,003)	* 1,768 (-368 , 3,903)	* 4,045 (86 , 8,003)	* 1,768 (-368 , 3,903)
$5,000 under $10,000	* 4,331 (356 , 8,307)	* 1,889 (42 , 3,737)	* 4,331 (356 , 8,307)	* 1,889 (42 , 3,737)
$10,000 under $15,000	* 4,016 (83 , 7,948)	* 4,203 (-863 , 9,269)	* 4,016 (83 , 7,948)	* 4,203 (-863 , 9,269)
$15,000 under $20,000	32,777 (21,586 , 43,969)	13,817 (6,206 , 21,428)	32,777 (21,586 , 43,969)	13,817 (6,206 , 21,428)
$20,000 under $25,000	68,428 (52,494 , 84,362)	37,367 (25,191 , 49,543)	68,428 (52,494 , 84,362)	37,367 (25,191 , 49,543)
$25,000 under $30,000	109,777 (89,332 , 130,221)	92,768 (72,672 , 112,864)	109,777 (89,332 , 130,221)	92,769 (72,673 , 112,866)
$30,000 under $35,000	139,577 (116,546 , 162,608)	164,093 (132,698 , 195,487)	139,577 (116,546 , 162,608)	164,093 (132,698 , 195,487)
$35,000 under $40,000	157,366 (132,938 , 181,794)	259,383 (214,123 , 304,643)	157,379 (132,951 , 181,807)	259,385 (214,125 , 304,645)
$40,000 under $45,000	210,202 (181,918 , 238,487)	431,042 (366,996 , 495,087)	210,251 (181,967 , 238,536)	431,090 (367,045 , 495,136)
$45,000 under $50,000	247,078 (216,500 , 277,656)	627,382 (540,669 , 714,094)	247,078 (216,500 , 277,656)	627,382 (540,669 , 714,095)
$50,000 under $55,000	288,975 (255,927 , 322,024)	899,892 (787,526 , 1,012,258)	288,975 (255,927 , 322,024)	899,892 (787,526 , 1,012,258)
$55,000 under $60,000	295,551 (262,168 , 328,933)	1,133,532 (993,301 , 1,273,762)	295,551 (262,168 , 328,933)	1,133,532 (993,301 , 1,273,762)
$60,000 under $75,000	1,008,613 (947,579 , 1,069,647)	5,079,065 (4,740,126 , 5,418,004)	1,008,613 (947,579 , 1,069,647)	5,079,080 (4,740,141 , 5,418,019)
$75,000 under $100,000	1,848,020 (1,766,238 , 1,929,801)	15,016,073 (14,285,887 , 15,746,259)	1,848,092 (1,766,311 , 1,929,874)	15,016,131 (14,285,945 , 15,746,318)
$100,000 under $200,000	4,408,248 (1,929,801 , 4,525,790)	73,291,762 (15,746,259 , 75,444,047)	4,408,708 (1,929,874 , 4,526,253)	73,303,328 (15,746,318 , 75,455,839)
$200,000 under $500,000	3,118,745 (3,059,691 , 3,177,800)	158,190,632 (155,338,082 , 161,043,182)	3,127,235 (3,068,125 , 3,186,346)	160,564,903 (157,679,218 , 163,450,587)
$500,000 under $1,000,000	872,160 (855,466 , 888,854)	133,829,504 (131,199,920 , 136,459,088)	873,616 (856,917 , 890,316)	137,564,424 (134,884,070 , 140,244,777)
$1,000,000 under $1,500,000	236,322 (231,377 , 241,266)	72,036,269 (70,435,422 , 73,637,116)	236,747 (231,801 , 241,693)	74,496,374 (72,856,773 , 76,135,975)
$1,500,000 under $2,000,000	107,162 (104,804 , 109,520)	47,658,491 (46,603,523 , 48,713,459)	107,408 (105,049 , 109,766)	49,478,787 (48,396,303 , 50,561,271)
$2,000,000 under $5,000,000	171,671 (170,171 , 173,171)	135,307,724 (134,155,966 , 136,459,482)	172,134 (170,633 , 173,635)	141,372,957 (140,185,846 , 142,560,068)
$5,000,000 under $10,000,000	50,847 (50,364 , 51,331)	90,439,645 (89,568,449 , 91,310,841)	51,005 (50,521 , 51,489)	95,119,588 (94,216,007 , 96,023,168)
$10,000,000 or more	39,401 (39,401 , 39,401)	312,377,769 (312,377,769 , 312,377,769)	39,591 (39,591 , 39,591)	335,608,072 (335,608,072 , 335,608,072)
Taxable returns, total	**13,423,312 (13,245,040 , 13,601,583)**	**1,046,894,068 (1,042,206,988 , 1,051,581,149)**	**13,435,335 (13,257,051 , 13,613,619)**	**1,091,270,830 (1,086,527,478 , 1,096,014,183)**
Nontaxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**

* 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 nonbusiness casualty or theft loss.
[3] Includes casualty or theft loss of income producing property.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[Coefficients of variation for number of returns and amounts are percentages]

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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.65**	**0.27**	**0.65**	**0.27**	**0.74**	**0.50**	**0.82**	**0.84**	**1.57**	**3.62**	**0.91**	**0.62**
Under $5,000	10.81	13.73	10.81	13.77	24.27	25.81	14.45	28.39	37.08	37.17	19.32	25.52
$5,000 under $10,000	10.07	10.24	10.07	10.41	19.59	36.33	14.04	40.91	33.60	49.90	16.79	29.00
$10,000 under $15,000	9.29	9.35	9.29	9.43	16.14	20.94	13.81	28.33	34.11	27.38	17.08	23.18
$15,000 under $20,000	7.71	7.73	7.71	7.71	13.99	18.06	11.34	29.79	39.01	68.31	15.80	23.67
$20,000 under $25,000	7.61	7.62	7.61	7.62	12.15	13.30	11.89	21.67	35.27	67.13	17.26	25.91
$25,000 under $30,000	7.09	7.10	7.09	7.14	9.57	10.91	11.13	24.54	37.12	23.52	14.07	22.89
$30,000 under $35,000	6.56	6.57	6.56	6.57	8.19	8.97	10.69	38.74	33.09	35.46	13.33	24.89
$35,000 under $40,000	6.35	6.36	6.35	6.35	7.78	8.35	10.61	31.06	29.27	34.24	14.11	30.35
$40,000 under $45,000	5.76	5.77	5.76	5.77	6.86	7.49	9.52	45.66	35.16	43.46	12.70	24.10
$45,000 under $50,000	5.53	5.53	5.53	5.53	6.54	6.92	8.87	27.55	19.45	30.50	10.72	20.66
$50,000 under $55,000	5.31	5.31	5.31	5.31	6.36	6.65	8.01	30.49	25.09	30.02	10.77	22.71
$55,000 under $60,000	5.25	5.25	5.25	5.25	6.16	6.40	8.75	36.97	21.50	50.96	10.62	19.31
$60,000 under $75,000	2.89	2.90	2.89	2.90	3.34	3.53	4.50	12.86	13.46	18.53	5.85	13.79
$75,000 under $100,000	2.17	2.18	2.17	2.18	2.46	2.58	3.15	13.14	8.81	15.89	4.13	8.91
$100,000 under $200,000	1.34	1.35	1.34	1.35	1.51	1.62	1.78	7.83	4.52	29.86	2.18	5.00
$200,000 under $500,000	0.96	0.88	0.96	0.88	1.06	1.08	1.13	5.08	2.32	4.76	1.23	2.75
$500,000 under $1,000,000	0.97	0.95	0.97	0.95	1.09	1.27	1.07	3.81	1.92	4.17	1.12	2.77
$1,000,000 under $1,500,000	1.07	1.07	1.07	1.07	1.21	1.55	1.11	4.18	1.81	3.77	1.17	2.92
$1,500,000 under $2,000,000	1.12	1.07	1.12	1.06	1.29	1.75	1.14	3.33	1.63	3.13	1.20	2.36
$2,000,000 under $5,000,000	0.44	0.41	0.44	0.41	0.52	0.75	0.45	1.51	0.65	1.57	0.47	1.11
$5,000,000 under $10,000,000	0.48	0.46	0.48	0.46	0.57	0.95	0.49	1.32	0.65	1.36	0.51	1.26
$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
Taxable returns, total	**0.68**	**0.27**	**0.68**	**0.27**	**0.76**	**0.51**	**0.84**	**0.80**	**1.57**	**3.74**	**0.92**	**0.62**
Nontaxable returns, total	**2.56**	**3.02**	**2.56**	**3.00**	**3.61**	**4.14**	**3.61**	**10.45**	**8.43**	**11.67**	**4.50**	**7.01**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**0.92**	**0.67**	**2.06**	**2.60**	**13.59**	**14.79**	**1.34**	**1.85**	**0.88**	**0.24**	**2.20**	**1.08**
Under $5,000	20.51	29.54	* 59.40	* 74.70	0.00	0.00	21.14	52.77	19.68	499.96	* 70.11	* 61.78
$5,000 under $10,000	17.31	25.75	* 56.69	* 57.88	** 70.45	** 79.73	19.86	116.61	16.82	44.21	45.93	175.78
$10,000 under $15,000	17.35	22.77	34.19	51.96	**	**	17.51	335.08	15.01	56.93	43.59	146.28
$15,000 under $20,000	16.14	27.31	23.13	37.67	**	**	14.95	3,149.50	13.99	38.12	45.96	209.56
$20,000 under $25,000	17.97	28.65	29.39	36.00	0.00	0.00	13.71	32.67	16.98	29.63	82.41	96.73
$25,000 under $30,000	14.37	23.86	22.88	31.00	0.00	0.00	14.19	413.71	14.21	23.53	64.41	87.70
$30,000 under $35,000	14.07	26.56	16.86	25.05	0.00	0.00	12.21	134.53	13.14	33.74	42.99	585.02
$35,000 under $40,000	14.24	31.97	16.05	21.58	0.00	0.00	12.13	83.28	14.53	54.45	35.78	151.50
$40,000 under $45,000	13.19	27.75	15.30	20.75	0.00	0.00	11.61	2,795.00	12.88	28.62	42.98	383.79
$45,000 under $50,000	11.15	26.04	13.57	17.74	0.00	0.00	11.78	179.72	10.50	20.20	46.33	90.35
$50,000 under $55,000	11.16	25.87	12.03	15.57	** 40.59	** 47.26	11.59	118.16	10.73	20.27	37.20	64.03
$55,000 under $60,000	10.94	21.35	12.10	15.63	**	**	11.99	50.55	10.73	18.42	35.20	555.03
$60,000 under $75,000	6.03	16.40	6.05	7.86	**	**	7.52	25.85	5.83	12.20	23.78	78.21
$75,000 under $100,000	4.26	10.17	4.55	6.00	33.29	41.04	5.13	21.75	4.15	8.63	14.73	101.47
$100,000 under $200,000	2.22	5.77	3.52	4.97	23.81	29.01	2.90	6.80	2.15	4.20	8.54	58.65
$200,000 under $500,000	1.25	3.07	4.58	6.52	22.25	24.66	1.85	3.60	1.20	2.14	3.70	16.66
$500,000 under $1,000,000	1.14	3.12	7.30	9.82	31.81	40.08	1.96	3.70	1.09	1.95	2.99	15.38
$1,000,000 under $1,500,000	1.18	3.31	7.76	16.65	* 62.01	* 60.43	2.20	4.56	1.13	1.98	2.65	15.01
$1,500,000 under $2,000,000	1.21	2.67	7.92	15.92	* 49.35	* 44.21	2.08	4.19	1.16	1.69	2.14	9.40
$2,000,000 under $5,000,000	0.48	1.26	3.65	10.30	22.43	29.32	0.96	2.54	0.46	0.67	0.91	4.87
$5,000,000 under $10,000,000	0.51	1.45	3.68	7.20	24.98	49.43	1.00	3.13	0.49	0.66	0.84	3.48
$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
Taxable returns, total	**0.93**	**0.67**	**2.13**	**2.69**	**13.72**	**14.81**	**1.39**	**1.82**	**0.90**	**0.23**	**2.21**	**1.00**
Nontaxable returns, total	**4.65**	**7.82**	**8.02**	**10.71**	*** 96.38**	*** 77.71**	**4.70**	**24.95**	**4.28**	**6.04**	**12.74**	**220.55**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1.65**	**1.94**	**1.36**	**1.71**	**1.97**	**1.59**	**2.84**	**2.53**	**9.72**	**18.91**	**1.22**	**0.57**
Under $5,000	32.99	42.21	22.35	32.49	59.26	44.98	41.93	39.62	0.00	0.00	41.78	126.75
$5,000 under $10,000	18.62	27.87	18.80	25.46	28.48	30.71	43.84	34.00	** 54.15	** 60.58	34.00	34.21
$10,000 under $15,000	21.99	37.87	15.53	17.21	26.16	28.36	32.99	35.45	**	**	26.90	39.82
$15,000 under $20,000	16.79	22.93	11.94	14.52	22.58	30.28	30.55	37.98	**	**	25.44	39.54
$20,000 under $25,000	17.41	20.74	12.03	14.32	26.04	32.80	28.11	31.29	**	**	28.57	35.52
$25,000 under $30,000	14.92	19.41	12.36	13.88	32.02	48.06	28.96	26.80	* 70.45	* 70.42	24.11	72.42
$30,000 under $35,000	16.38	25.23	12.34	15.05	29.29	33.46	25.51	27.69	** 97.00	** 74.15	23.71	45.86
$35,000 under $40,000	18.44	30.41	12.92	15.55	31.82	32.94	29.59	49.08	**	**	21.39	93.39
$40,000 under $45,000	17.25	22.11	11.32	13.59	31.31	43.30	21.89	25.73	0.00	0.00	24.79	357.45
$45,000 under $50,000	14.18	19.62	10.66	12.80	23.81	33.25	23.15	24.69	** 54.83	** 485.44	21.41	182.93
$50,000 under $55,000	12.71	17.17	9.80	11.86	21.53	28.85	26.27	28.06	**	**	17.59	74.49
$55,000 under $60,000	15.78	20.54	10.30	12.44	20.21	29.21	24.64	27.85	**	**	22.19	72.79
$60,000 under $75,000	7.49	10.02	5.37	6.68	13.46	18.35	13.19	15.92	* 57.55	* 62.57	11.28	79.48
$75,000 under $100,000	5.97	8.16	4.19	5.24	9.13	13.15	9.19	13.45	38.91	71.40	7.75	1,100.62
$100,000 under $200,000	3.28	4.66	2.55	3.39	4.87	6.86	6.09	8.11	19.66	43.91	3.73	10.18
$200,000 under $500,000	2.38	3.53	2.09	2.93	2.72	4.69	4.21	5.77	12.75	26.61	1.76	3.09
$500,000 under $1,000,000	2.67	5.19	2.61	4.92	2.62	4.90	3.84	4.88	14.00	49.41	1.46	2.35
$1,000,000 under $1,500,000	2.88	6.56	2.99	5.89	2.59	4.90	3.85	4.80	13.48	33.18	1.41	2.31
$1,500,000 under $2,000,000	2.71	7.07	2.77	6.90	2.17	4.30	3.10	4.91	12.86	48.83	1.26	1.87
$2,000,000 under $5,000,000	1.26	3.57	1.31	3.65	0.94	2.37	1.51	2.60	6.19	31.31	0.52	0.86
$5,000,000 under $10,000,000	1.33	4.53	1.37	5.60	0.90	2.56	1.50	2.11	5.90	30.97	0.54	0.96
$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
Taxable returns, total	**1.71**	**1.98**	**1.42**	**1.76**	**2.00**	**1.60**	**2.97**	**2.54**	**10.11**	**19.80**	**1.22**	**0.56**
Nontaxable returns, total	**6.25**	**9.39**	**4.76**	**6.37**	**8.48**	**11.01**	**9.45**	**10.19**	**32.63**	**61.70**	**6.78**	**12.69**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**4.50**	**2.43**	**4.97**	**6.27**	**2.96**	**3.72**	**1.48**	**1.55**	**6.17**	**1.73**	**6.50**	**4.16**
Under $5,000	* 67.29	* 630.62	** 95.49	** 91.70	* 96.37	* 97.66	* 88.90	* 25.90	60.05	49.21	** 59.20	** 84.33
$5,000 under $10,000	* 61.48	* 93.29	**	**	39.42	47.92	36.49	46.52	39.48	59.68	**	**
$10,000 under $15,000	* 83.99	* 98.63	76.53	55.16	33.18	36.34	21.13	36.38	45.11	51.83	**	**
$15,000 under $20,000	* 50.81	* 64.39	64.35	56.79	25.13	27.34	12.67	21.39	48.83	45.72	** 48.69	** 59.87
$20,000 under $25,000	* 70.18	* 141.55	47.95	75.29	20.34	23.86	11.26	14.98	36.20	35.43	**	**
$25,000 under $30,000	* 49.52	* 81.71	* 67.14	* 81.01	19.63	22.54	11.05	12.02	40.04	36.69	**	**
$30,000 under $35,000	* 92.25	* 2,707.54	38.82	116.67	20.90	25.01	11.50	12.53	38.67	34.75	* 73.02	* 97.84
$35,000 under $40,000	* 69.77	* 95.32	43.84	51.73	16.76	19.74	11.86	12.61	33.59	32.39	* 70.73	* 7.95
$40,000 under $45,000	* 89.25	* 102.62	34.87	62.90	18.73	21.60	11.83	12.60	58.89	44.76	* 70.38	* 67.72
$45,000 under $50,000	* 61.72	* 88.83	46.68	98.60	17.83	20.81	10.67	11.13	52.37	40.78	* 70.61	* 88.97
$50,000 under $55,000	* 75.62	* 95.59	59.09	219.90	17.22	21.01	9.60	9.98	36.38	43.48	* 66.30	* 65.85
$55,000 under $60,000	57.01	83.92	49.35	66.79	17.67	22.34	10.23	10.69	43.48	39.66	* 62.30	* 53.75
$60,000 under $75,000	42.67	57.74	29.08	48.27	11.06	13.97	5.77	6.11	30.08	22.91	53.90	77.48
$75,000 under $100,000	24.19	37.99	20.23	28.88	8.55	11.13	4.51	4.85	26.10	21.75	28.44	39.91
$100,000 under $200,000	13.81	24.48	12.07	34.10	5.58	7.05	2.88	3.17	13.82	9.83	15.38	20.40
$200,000 under $500,000	6.90	14.13	6.56	14.98	4.91	5.65	2.37	2.51	9.12	7.16	13.40	14.12
$500,000 under $1,000,000	5.97	13.14	6.98	13.55	6.74	7.95	2.71	2.97	9.00	5.54	9.70	20.07
$1,000,000 under $1,500,000	5.72	14.21	6.97	10.49	9.24	10.90	2.88	3.13	7.83	4.85	7.56	22.89
$1,500,000 under $2,000,000	4.25	10.81	6.10	12.21	9.26	10.47	2.50	2.70	6.33	5.42	5.15	11.81
$2,000,000 under $5,000,000	1.82	4.38	2.84	5.97	5.08	6.19	1.17	1.27	3.06	2.25	1.89	8.86
$5,000,000 under $10,000,000	1.63	4.23	2.87	4.89	6.87	8.73	1.21	1.31	2.78	1.00	1.55	2.87
$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
Taxable returns, total	**4.52**	**2.42**	**5.15**	**6.45**	**3.17**	**3.99**	**1.55**	**1.60**	**6.95**	**1.59**	**6.60**	**3.87**
Nontaxable returns, total	**24.71**	**75.28**	**16.13**	**21.97**	**8.36**	**10.13**	**4.93**	**6.35**	**11.83**	**8.91**	**32.50**	**45.02**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusions		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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**9.36**	**16.02**	**4.07**	**3.72**	**3.54**	**2.80**	**2.21**	**2.62**	**1.20**	**1.24**
Under $5,000	0.00	0.00	* 37.26	* 40.25	* 79.42	* 84.12	* 47.85	* 69.44	23.75	39.59
$5,000 under $10,000	0.00	0.00	41.74	40.75	* 49.98	* 53.78	49.19	99.29	21.14	35.31
$10,000 under $15,000	0.00	0.00	39.20	37.61	* 55.14	* 54.96	39.23	66.68	17.59	25.99
$15,000 under $20,000	0.00	0.00	33.48	32.22	* 48.88	* 58.23	29.79	63.32	17.46	30.24
$20,000 under $25,000	0.00	0.00	* 52.89	* 53.17	39.01	43.87	30.18	67.50	14.59	22.78
$25,000 under $30,000	** 79.65	** 96.74	33.63	31.79	41.36	46.56	38.98	103.48	13.91	27.15
$30,000 under $35,000	**	**	* 48.85	* 50.88	33.35	38.02	28.88	178.75	13.40	20.62
$35,000 under $40,000	0.00	0.00	33.22	31.79	24.66	30.74	30.33	111.88	12.40	21.65
$40,000 under $45,000	** 57.52	** 77.49	39.02	37.72	26.81	38.12	25.34	104.71	12.27	18.53
$45,000 under $50,000	**	**	48.17	40.85	* 40.81	* 46.56	30.28	44.44	11.50	18.51
$50,000 under $55,000	**	**	36.87	32.74	25.12	34.94	23.59	74.44	11.86	19.49
$55,000 under $60,000	0.00	0.00	36.84	33.06	23.12	29.78	27.81	63.56	11.05	22.88
$60,000 under $75,000	* 57.58	* 70.88	23.30	22.14	15.38	20.26	14.57	176.93	6.28	11.13
$75,000 under $100,000	30.00	37.68	17.62	17.96	10.15	15.04	9.80	44.10	4.97	9.75
$100,000 under $200,000	20.00	33.75	7.93	7.35	6.73	9.45	5.47	17.36	2.67	4.35
$200,000 under $500,000	10.87	16.66	5.22	5.73	5.41	8.11	3.31	12.66	1.68	2.74
$500,000 under $1,000,000	13.46	20.22	6.30	6.67	6.28	9.66	2.84	10.18	1.62	2.64
$1,000,000 under $1,500,000	16.94	27.88	4.45	4.88	7.11	11.64	2.79	12.30	1.66	2.97
$1,500,000 under $2,000,000	18.59	28.25	6.90	7.63	6.13	11.44	2.38	8.99	1.53	2.35
$2,000,000 under $5,000,000	10.06	13.71	3.52	3.78	3.07	4.98	0.99	6.00	0.68	1.34
$5,000,000 under $10,000,000	12.02	17.28	0.72	0.77	3.51	6.50	0.92	4.91	0.70	1.38
$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
Taxable returns, total	**9.51**	**16.62**	**4.01**	**3.76**	**3.67**	**2.88**	**2.25**	**2.64**	**1.23**	**1.26**
Nontaxable returns, total	**46.59**	**57.63**	**11.12**	**10.16**	**12.90**	**11.44**	**9.66**	**24.80**	**4.80**	**7.38**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions										
	Total [2]	Medical and dental expenses deduction						Taxes paid deduction			
		Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Total		Total state and local taxes	
										Total	
		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)
All returns, total	**0.54**	**1.55**	**2.54**	**1.55**	**2.13**	**1.55**	**1.62**	**0.66**	**0.66**	**0.66**	**0.39**
Under $5,000	14.52	12.14	20.27	12.14	20.17	12.54	15.46	11.38	14.61	11.40	14.73
$5,000 under $10,000	13.89	11.93	19.81	11.93	19.46	11.93	12.13	10.32	13.32	10.43	13.38
$10,000 under $15,000	11.24	11.32	16.76	11.32	16.31	11.32	11.37	9.54	11.29	9.59	12.03
$15,000 under $20,000	10.44	8.71	14.97	8.71	14.44	8.71	8.74	7.98	10.03	8.02	12.19
$20,000 under $25,000	9.24	9.02	14.25	9.02	13.49	9.02	9.04	7.89	9.57	7.91	9.74
$25,000 under $30,000	8.39	8.72	13.73	8.72	12.84	8.72	8.73	7.25	9.11	7.25	9.07
$30,000 under $35,000	8.13	8.52	15.04	8.52	13.87	8.52	8.54	6.63	8.29	6.66	9.67
$35,000 under $40,000	8.89	8.58	18.03	8.58	16.28	8.58	8.59	6.44	7.44	6.44	11.19
$40,000 under $45,000	6.26	8.13	10.63	8.13	9.93	8.13	8.13	5.80	6.89	5.83	7.43
$45,000 under $50,000	6.83	7.63	12.66	7.63	11.46	7.63	7.64	5.58	6.78	5.60	7.00
$50,000 under $55,000	6.25	7.73	12.49	7.73	11.20	7.73	7.74	5.38	6.02	5.40	6.34
$55,000 under $60,000	6.18	8.00	12.98	8.00	11.39	8.00	8.00	5.28	5.94	5.29	6.35
$60,000 under $75,000	3.45	4.81	7.62	4.81	6.71	4.81	4.82	2.92	3.24	2.93	3.41
$75,000 under $100,000	2.64	4.10	7.28	4.10	6.10	4.10	4.11	2.18	2.33	2.19	2.49
$100,000 under $200,000	1.55	3.10	5.29	3.10	4.20	3.10	3.12	1.34	1.42	1.35	1.52
$200,000 under $500,000	1.14	3.88	6.23	3.88	4.86	3.88	3.62	0.96	0.98	0.96	1.06
$500,000 under $1,000,000	1.49	8.43	12.41	8.43	9.91	8.43	8.24	0.98	0.99	0.98	1.22
$1,000,000 under $1,500,000	2.14	12.48	20.34	12.48	15.51	12.48	12.45	1.07	1.11	1.07	1.67
$1,500,000 under $2,000,000	2.13	15.80	16.86	15.80	15.12	15.80	15.13	1.12	1.17	1.12	1.77
$2,000,000 under $5,000,000	1.04	8.65	14.66	8.65	9.73	8.65	8.13	0.45	0.52	0.45	0.74
$5,000,000 under $10,000,000	1.16	** 18.53	** 9.18	** 18.53	** 13.15	** 18.53	** 16.87	0.48	0.87	0.48	0.80
$10,000,000 or more	0.00	**	**	**	**	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**0.50**	**1.77**	**2.53**	**1.77**	**2.11**	**1.770**	**1.750**	**0.68**	**0.68**	**0.68**	**0.40**
Nontaxable returns, total	**3.20**	**3.22**	**5.16**	**3.22**	**4.96**	**3.230**	**4.050**	**2.62**	**3.08**	**2.63**	**3.53**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	Total state and local taxes—continued										Limited state and local taxes	
	State and local income taxes or general sales taxes						Real estate taxes		Personal property 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
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**0.66**	**0.38**	**0.77**	**0.39**	**1.45**	**1.95**	**0.70**	**0.66**	**1.12**	**2.22**	**0.66**	**0.66**
Under $5,000	12.50	25.91	23.47	35.70	14.77	16.97	14.03	16.13	23.86	44.43	11.40	14.71
$5,000 under $10,000	11.05	19.09	20.15	27.91	13.22	18.11	12.54	14.95	21.51	28.36	10.43	13.47
$10,000 under $15,000	9.94	22.70	15.68	29.59	12.84	17.06	11.09	12.71	17.29	44.91	9.59	11.37
$15,000 under $20,000	8.25	26.22	13.16	35.79	10.58	20.61	9.86	11.56	15.13	30.10	8.02	10.09
$20,000 under $25,000	8.07	15.41	11.90	21.83	10.99	20.59	9.29	10.91	15.92	38.08	7.91	9.45
$25,000 under $30,000	7.52	11.75	10.59	15.10	10.69	18.73	9.31	11.11	12.56	21.08	7.25	8.89
$30,000 under $35,000	6.82	15.92	8.95	22.37	10.55	17.93	8.28	10.91	11.41	18.75	6.66	8.03
$35,000 under $40,000	6.58	23.43	8.60	30.39	10.25	16.93	7.52	8.73	10.31	19.26	6.44	7.45
$40,000 under $45,000	5.97	8.63	7.62	10.49	9.63	14.59	6.97	8.99	9.75	19.70	5.83	6.81
$45,000 under $50,000	5.72	10.19	6.96	12.21	10.04	15.53	6.60	7.93	8.75	16.57	5.60	6.39
$50,000 under $55,000	5.52	6.52	6.94	7.57	9.13	12.55	6.04	7.66	8.75	18.26	5.40	6.02
$55,000 under $60,000	5.36	7.65	6.46	8.61	9.68	13.84	6.00	7.42	8.43	18.15	5.29	5.90
$60,000 under $75,000	2.98	4.12	3.49	4.56	5.84	9.41	3.18	3.78	4.64	11.36	2.93	3.19
$75,000 under $100,000	2.21	2.81	2.53	3.04	4.69	7.29	2.33	2.80	3.47	7.36	2.19	2.32
$100,000 under $200,000	1.36	1.71	1.55	1.82	3.17	4.63	1.42	1.71	2.17	4.23	1.35	1.39
$200,000 under $500,000	0.97	1.22	1.12	1.27	2.29	3.31	1.00	1.17	1.67	2.95	0.96	0.97
$500,000 under $1,000,000	0.98	1.37	1.15	1.40	2.39	3.88	1.03	1.31	1.93	4.86	0.98	0.99
$1,000,000 under $1,500,000	1.07	1.90	1.24	1.92	2.67	5.57	1.13	1.51	2.21	7.25	1.07	1.08
$1,500,000 under $2,000,000	1.13	1.98	1.27	2.00	2.67	5.67	1.19	1.49	2.29	5.74	1.12	1.13
$2,000,000 under $5,000,000	0.45	0.81	0.52	0.82	1.24	4.25	0.48	0.68	1.06	3.05	0.45	0.45
$5,000,000 under $10,000,000	0.49	0.85	0.55	0.85	1.37	7.10	0.53	0.75	1.16	3.24	0.48	0.49
$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
Taxable returns, total	**0.69**	**0.38**	**0.79**	**0.39**	**1.57**	**2.04**	**0.72**	**0.67**	**1.16**	**2.25**	**0.68**	**0.67**
Nontaxable returns, total	**2.71**	**6.04**	**3.87**	**7.42**	**3.82**	**6.70**	**3.10**	**3.63**	**4.59**	**9.44**	**2.63**	**3.08**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued		Interest paid deduction									
	Other taxes		Total		Total mortgage interest and points							
					Total		Home mortgage interest					
							Total		Paid to financial institutions		Paid to individuals	
	Number of returns	Amount	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)	(92)	(93)
All returns, total	**3.08**	**6.89**	**0.73**	**0.72**	**0.74**	**0.80**	**0.75**	**0.79**	**0.75**	**0.79**	**4.99**	**6.10**
Under $5,000	* 79.51	* 98.78	16.21	21.16	16.62	21.32	16.62	21.25	16.62	21.29	**	**
$5,000 under $10,000	* 60.24	* 58.63	14.91	21.52	14.92	21.54	14.92	19.86	15.26	20.58	** 55.62	** 64.92
$10,000 under $15,000	* 60.08	* 86.80	12.54	17.39	12.86	17.52	12.86	17.37	12.89	17.50	* 64.40	* 57.60
$15,000 under $20,000	37.41	74.59	10.97	13.62	11.06	13.65	11.15	13.81	11.24	13.53	** 49.13	** 78.26
$20,000 under $25,000	40.09	80.90	10.17	12.67	10.24	12.73	10.24	12.78	10.24	12.78	**	**
$25,000 under $30,000	28.50	48.29	9.90	12.00	9.96	12.07	10.07	12.13	10.13	12.24	* 67.56	* 67.13
$30,000 under $35,000	23.49	38.39	8.71	10.42	8.82	10.45	8.86	10.74	8.90	10.62	* 46.99	* 78.42
$35,000 under $40,000	21.84	32.49	7.97	9.01	7.99	9.04	8.01	8.97	8.12	9.08	* 44.69	* 53.11
$40,000 under $45,000	23.99	45.76	7.40	9.38	7.43	9.42	7.43	9.46	7.50	9.60	* 37.74	* 47.20
$45,000 under $50,000	20.96	41.98	7.04	9.13	7.05	9.17	7.05	8.90	7.09	8.96	* 57.57	* 72.20
$50,000 under $55,000	20.10	29.63	6.41	7.49	6.44	7.51	6.44	7.64	6.49	7.67	37.35	52.43
$55,000 under $60,000	19.12	33.67	6.37	8.04	6.38	8.07	6.38	7.76	6.45	7.86	* 44.67	* 46.49
$60,000 under $75,000	10.44	23.69	3.31	3.90	3.31	3.91	3.32	3.92	3.35	3.96	21.29	25.31
$75,000 under $100,000	9.06	18.92	2.42	3.06	2.43	3.06	2.43	3.03	2.45	3.06	15.07	19.61
$100,000 under $200,000	5.81	20.06	1.49	1.75	1.50	1.75	1.50	1.74	1.51	1.75	10.16	14.52
$200,000 under $500,000	5.03	13.29	1.05	1.19	1.06	1.18	1.06	1.18	1.07	1.18	7.67	10.95
$500,000 under $1,000,000	5.51	14.81	1.07	1.29	1.10	1.27	1.10	1.27	1.11	1.28	7.44	9.33
$1,000,000 under $1,500,000	6.45	19.78	1.18	1.72	1.26	1.49	1.26	1.49	1.28	1.50	7.77	9.73
$1,500,000 under $2,000,000	5.78	14.66	1.24	2.39	1.36	1.79	1.37	1.78	1.39	1.82	6.79	8.88
$2,000,000 under $5,000,000	2.75	6.05	0.51	1.26	0.59	0.71	0.59	0.71	0.60	0.72	3.27	3.84
$5,000,000 under $10,000,000	2.94	7.17	0.55	1.72	0.67	0.81	0.67	0.81	0.69	0.82	3.27	4.36
$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
Taxable returns, total	**3.20**	**7.35**	**0.75**	**0.70**	**0.76**	**0.78**	**0.77**	**0.77**	**0.77**	**0.78**	**5.10**	**6.03**
Nontaxable returns, total	**11.30**	**19.04**	**3.33**	**4.34**	**3.38**	**4.61**	**3.38**	**4.55**	**3.40**	**4.58**	**22.79**	**35.17**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued						Contributions deduction					
	Total mortgage interest and points—continued				Investment interest expense deduction		Total		Cash contributions		Other than cash contributions	
	Deductible points		Mortgage insurance premiums									
	Number of returns	Amount	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)	(104)	(105)
All returns, total	**2.64**	**7.44**	**2.74**	**5.94**	**1.91**	**1.14**	**0.72**	**0.51**	**0.75**	**0.68**	**1.02**	**2.16**
Under $5,000	* 60.00	* 68.83	* 47.62	* 61.79	58.36	49.34	15.67	22.40	16.84	26.56	27.68	45.44
$5,000 under $10,000	* 49.55	* 46.05	46.21	74.21	52.30	30.72	13.60	18.94	14.20	20.65	22.10	34.56
$10,000 under $15,000	* 60.16	* 93.62	25.47	42.02	42.09	74.90	12.04	16.72	12.53	18.81	21.61	37.91
$15,000 under $20,000	39.08	74.84	24.94	32.56	57.45	47.79	9.89	14.62	10.56	16.09	15.17	28.07
$20,000 under $25,000	39.16	56.88	20.99	38.82	47.38	53.10	9.44	13.76	9.86	14.76	14.13	24.30
$25,000 under $30,000	33.61	44.10	21.72	42.25	55.92	43.61	8.21	11.40	8.42	12.41	12.16	22.82
$30,000 under $35,000	35.03	92.83	16.29	22.33	47.21	36.53	7.46	10.69	7.84	11.97	10.23	18.86
$35,000 under $40,000	35.86	59.87	13.67	23.24	49.55	53.76	7.71	11.63	8.16	12.03	10.81	20.62
$40,000 under $45,000	26.81	55.39	13.71	22.43	38.37	32.78	6.79	10.15	7.12	11.10	9.32	17.88
$45,000 under $50,000	27.93	44.81	12.83	20.97	45.12	52.04	6.49	10.60	6.92	11.32	8.57	19.77
$50,000 under $55,000	30.79	53.55	10.50	15.07	46.72	68.34	6.38	10.20	6.72	11.20	9.24	22.07
$55,000 under $60,000	26.88	41.91	11.28	30.72	54.71	63.93	6.03	9.61	6.37	9.39	8.03	19.23
$60,000 under $75,000	11.97	26.58	6.21	9.12	23.85	28.59	3.31	5.30	3.50	5.61	4.55	10.29
$75,000 under $100,000	9.26	25.54	4.63	11.61	16.72	46.32	2.48	4.30	2.62	4.49	3.41	8.10
$100,000 under $200,000	5.32	14.59	8.72	17.13	7.93	17.76	1.48	2.42	1.55	2.61	2.05	5.96
$200,000 under $500,000	3.63	9.40	0.00	0.00	3.38	8.09	1.04	1.84	1.07	1.91	1.47	5.42
$500,000 under $1,000,000	3.95	12.27	0.00	0.00	2.53	5.13	1.04	2.28	1.07	2.28	1.60	15.39
$1,000,000 under $1,500,000	4.68	16.78	0.00	0.00	2.27	5.41	1.12	2.73	1.14	2.84	1.78	19.02
$1,500,000 under $2,000,000	4.51	21.65	0.00	0.00	1.86	5.69	1.15	2.51	1.16	2.74	1.82	11.81
$2,000,000 under $5,000,000	2.27	9.04	0.00	0.00	0.75	2.27	0.46	1.19	0.47	1.38	0.78	16.70
$5,000,000 under $10,000,000	2.66	8.20	0.00	0.00	0.70	2.26	0.50	1.24	0.50	1.59	0.81	3.11
$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
Taxable returns, total	**2.70**	**7.73**	**3.00**	**4.66**	**1.89**	**1.10**	**0.74**	**0.50**	**0.77**	**0.67**	**1.05**	**2.18**
Nontaxable returns, total	**12.10**	**27.03**	**6.79**	**18.25**	**12.36**	**9.56**	**3.14**	**5.34**	**3.29**	**6.01**	**4.67**	**9.87**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued								Taxable income		Alternative minimum tax	
	Contributions deduction—continued		Unlimited miscellaneous deduction									
	Carryover from prior years		Total [3]		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	**4.85**	**1.57**	**2.70**	**2.72**	**3.69**	**3.01**	**3.93**	**6.83**	**0.66**	**0.26**	**2.30**	**4.91**
Under $5,000	50.85	44.37	* 70.31	* 86.77	**	**	* 99.03	* 99.66	* 56.75	* 85.09	** 44.09	** 60.55
$5,000 under $10,000	35.56	43.94	* 38.80	* 49.54	** 44.69	** 51.69	* 76.93	* 91.92	28.21	31.14	**	**
$10,000 under $15,000	34.68	41.59	35.06	38.39	* 55.25	* 55.08	50.91	57.18	* 33.32	* 42.33	0.00	0.00
$15,000 under $20,000	29.06	43.19	36.31	53.55	* 55.78	* 60.24	56.06	87.77	13.61	19.85	**	**
$20,000 under $25,000	30.66	38.58	36.08	40.72	* 39.06	* 43.89	* 94.05	* 99.43	9.96	12.26	**	**
$25,000 under $30,000	30.32	47.69	29.80	34.16	45.44	48.02	42.95	54.79	8.48	9.73	** 74.88	** 53.01
$30,000 under $35,000	24.84	33.12	22.59	26.16	33.39	38.32	34.05	39.68	7.30	8.30	**	**
$35,000 under $40,000	26.31	37.79	21.42	25.66	26.31	30.05	36.90	49.22	6.75	7.46	0.00	0.00
$40,000 under $45,000	34.54	36.07	20.82	25.05	29.65	36.40	30.58	38.10	5.96	6.43	* 48.76	* 62.56
$45,000 under $50,000	46.59	64.92	29.43	34.58	* 40.81	* 46.56	46.93	59.54	5.73	6.14	* 48.13	* 53.34
$50,000 under $55,000	32.21	38.91	19.21	24.47	26.87	35.61	27.47	33.50	5.47	5.80	* 79.05	* 51.93
$55,000 under $60,000	28.61	45.68	19.81	26.44	23.29	29.94	40.70	67.98	5.38	5.62	* 80.05	* 73.01
$60,000 under $75,000	19.52	25.88	13.09	18.37	16.62	21.36	23.49	31.64	2.94	3.06	* 70.12	* 52.74
$75,000 under $100,000	17.06	26.27	9.34	14.49	10.54	15.49	20.87	36.15	2.19	2.26	85.53	39.66
$100,000 under $200,000	12.13	17.53	5.93	8.36	6.95	9.64	12.18	17.85	1.34	1.39	27.12	25.79
$200,000 under $500,000	8.11	12.02	4.41	7.18	5.65	7.88	7.28	19.47	0.96	0.89	12.68	25.73
$500,000 under $1,000,000	7.24	11.85	3.84	8.89	6.54	9.92	4.81	16.40	0.98	0.97	6.76	16.02
$1,000,000 under $1,500,000	6.73	10.91	3.63	10.87	7.56	11.84	4.15	15.05	1.07	1.09	4.00	18.94
$1,500,000 under $2,000,000	5.55	9.17	2.88	10.57	6.53	11.50	3.23	16.99	1.12	1.09	2.48	5.01
$2,000,000 under $5,000,000	2.34	3.76	1.17	4.70	3.26	5.13	1.26	7.23	0.45	0.41	1.15	5.91
$5,000,000 under $10,000,000	2.10	3.58	1.07	6.23	3.82	6.88	1.12	13.00	0.48	0.47	1.21	6.32
$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	0.00	0.00
Taxable returns, total	**5.51**	**1.55**	**2.79**	**2.82**	**3.84**	**3.11**	**3.98**	**7.16**	**0.68**	**0.26**	**2.31**	**4.91**
Nontaxable returns, total	**9.90**	**12.58**	**9.80**	**9.71**	**13.31**	**11.53**	**15.61**	**20.42**	**3.67**	**4.65**	**47.21**	**17.19**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**6.14**	**7.65**	**0.67**	**0.23**	**0.93**	**0.87**	**0.68**	**0.23**	**0.68**	**0.22**
Under $5,000	** 43.50	** 48.35	* 40.76	* 47.71	* 99.36	* 60.58	* 49.94	* 61.63	* 49.94	* 61.63
$5,000 under $10,000	0.00	0.00	30.63	34.30	36.14	44.56	* 46.83	* 49.90	* 46.83	* 49.90
$10,000 under $15,000	**	**	30.13	39.86	* 44.70	* 59.82	* 49.96	* 61.50	* 49.96	* 61.50
$15,000 under $20,000	**	**	13.85	21.92	19.92	24.29	17.42	28.10	17.42	28.10
$20,000 under $25,000	* 42.94	* 48.08	10.20	13.38	14.95	22.16	11.88	16.63	11.88	16.63
$25,000 under $30,000	* 40.80	* 52.25	8.63	10.02	13.05	20.81	9.50	11.05	9.50	11.05
$30,000 under $35,000	33.28	43.89	7.43	8.47	10.61	14.83	8.42	9.76	8.42	9.76
$35,000 under $40,000	31.34	34.86	6.84	7.63	10.53	13.02	7.92	8.90	7.92	8.90
$40,000 under $45,000	26.40	35.62	6.09	6.74	9.32	11.42	6.87	7.58	6.86	7.58
$45,000 under $50,000	33.85	43.27	5.83	6.37	9.24	11.92	6.31	7.05	6.31	7.05
$50,000 under $55,000	32.81	41.28	5.54	5.98	10.19	13.63	5.84	6.37	5.84	6.37
$55,000 under $60,000	28.01	34.27	5.46	5.88	8.88	11.90	5.76	6.31	5.76	6.31
$60,000 under $75,000	17.30	21.59	2.96	3.18	4.70	6.32	3.09	3.40	3.09	3.40
$75,000 under $100,000	15.92	19.78	2.20	2.35	3.55	5.08	2.26	2.48	2.26	2.48
$100,000 under $200,000	12.28	14.82	1.35	1.45	1.97	3.04	1.36	1.50	1.36	1.50
$200,000 under $500,000	12.12	14.91	0.96	0.91	1.25	2.61	0.97	0.92	0.96	0.92
$500,000 under $1,000,000	20.90	28.08	0.98	0.99	1.37	5.50	0.98	1.00	0.98	0.99
$1,000,000 under $1,500,000	24.22	35.42	1.07	1.12	1.35	5.20	1.07	1.13	1.07	1.12
$1,500,000 under $2,000,000	19.43	22.16	1.12	1.12	1.33	4.19	1.12	1.13	1.12	1.12
$2,000,000 under $5,000,000	11.30	14.52	0.45	0.43	0.52	1.87	0.45	0.43	0.44	0.43
$5,000,000 under $10,000,000	14.20	17.60	0.48	0.49	0.54	1.97	0.49	0.49	0.48	0.48
$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
Taxable returns, total	**6.78**	**8.16**	**0.68**	**0.23**	**0.95**	**0.87**	**0.68**	**0.23**	**0.68**	**0.22**
Nontaxable returns, total	**14.37**	**21.86**	**4.00**	**5.25**	**4.03**	**5.28**	**0.00**	**0.00**	**0.00**	**0.00**

* 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] Not included in total income.
[2] Includes nonbusiness casualty or theft loss.
[3] Includes casualty or theft loss of income producing property.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2021 (Filing Year 2022)

[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	14,842,685	5,226,178,113	6,534,873	3,720,170,510	492,630	159,401,318	1,189,469	212,230,855	6,625,713	1,134,375,430
Total income	14,842,685	5,276,211,369	6,534,873	3,756,882,950	492,630	160,251,973	1,189,469	214,608,718	6,625,713	1,144,467,728
Salaries and wages	11,615,291	2,282,305,978	5,496,955	1,573,157,284	407,038	53,732,502	1,090,010	136,207,918	4,621,289	519,208,274
Taxable interest	8,706,926	59,995,824	4,567,272	42,349,378	182,782	3,031,186	493,662	1,355,283	3,463,211	13,259,977
Tax-exempt interest [1]	1,805,106	31,685,765	998,007	19,694,033	25,471	963,191	50,418	628,436	731,210	10,400,105
Ordinary dividends	6,389,623	217,976,373	3,422,459	144,748,707	128,498	10,885,171	253,212	4,879,661	2,585,454	57,462,833
Qualified dividends [1]	6,147,554	173,611,169	3,296,564	115,183,586	124,326	9,118,765	243,859	3,895,257	2,482,805	45,413,561
State income tax refunds	2,095,400	2,603,733	650,623	1,147,170	49,706	54,078	227,434	296,732	1,167,637	1,105,754
Alimony received	45,223	3,670,677	1,920	103,537	0	0	14,092	1,257,552	29,210	2,309,588
Business or profession net income	2,017,971	137,294,987	1,269,778	98,304,013	56,117	3,563,916	108,745	5,397,230	583,331	30,029,829
Business or profession net loss	1,169,059	26,126,800	586,956	15,623,950	41,380	1,288,714	129,621	2,211,064	411,103	7,003,072
Sales of capital assets net gain	4,954,015	1,396,946,551	2,721,774	1,065,891,012	102,284	57,719,559	201,915	34,227,972	1,928,042	239,108,007
Sales of capital assets net loss	1,577,223	3,607,792	842,579	1,965,715	37,855	43,423	90,093	194,084	606,696	1,404,569
Sales of property other than capital assets, net gain less loss	602,907	43,643,334	432,535	31,901,613	12,338	4,101,589	18,101	430,463	139,933	7,209,669
Taxable Individual Retirement Arrangement (IRA) distributions	2,519,774	107,699,601	1,196,796	62,061,694	39,890	1,592,583	55,437	1,718,640	1,227,651	42,326,685
Taxable pensions and annuities	4,036,059	169,319,613	1,778,584	86,052,239	86,545	2,915,186	194,269	5,789,709	1,976,660	74,562,479
Total rental and royalty net income	1,299,280	50,201,638	786,067	31,058,487	30,142	1,680,030	39,737	1,112,716	443,334	16,350,405
Total rental and royalty net loss	767,838	20,629,394	384,116	13,479,313	11,942	672,973	59,424	1,025,509	312,356	5,451,598
Farm rental net income less loss [1]	68,806	1,200,309	36,186	568,121	464	-4,779	* 398	* 1,389	31,758	635,578
Partnership and S corporation net income less loss	2,654,438	680,376,763	1,867,559	553,324,963	56,462	17,493,499	106,508	19,219,983	623,908	90,338,319
Estate and trust net income less loss	215,802	28,296,962	102,136	16,900,252	4,562	1,283,827	6,061	473,165	103,043	9,639,718
Farm net income less loss	189,921	-5,996,895	138,697	-4,976,188	3,030	-136,734	8,092	-119,681	40,103	-764,292
Unemployment compensation	944,349	13,280,864	503,073	7,501,493	30,030	380,473	73,833	817,397	337,412	4,581,502
Taxable Social Security benefits	3,399,657	73,862,246	1,496,427	41,834,834	62,648	1,123,439	48,859	771,377	1,791,722	30,132,596
Net operating loss	134,951	26,044,653	69,192	19,706,552	3,041	1,283,597	5,806	1,005,277	56,912	4,049,227
Cancellation of debt	128,613	2,504,259	73,402	1,799,506	5,318	128,767	8,738	39,771	41,155	536,215
Taxable health savings account distributions	75,283	119,980	41,680	83,587	2,300	6,140	2,123	5,381	29,180	24,871
Foreign-earned income exclusion	17,410	1,518,185	9,021	810,279	2,116	177,521	1,142	103,385	5,132	427,000
Gambling earnings	613,394	36,151,487	297,778	20,932,119	15,461	1,084,231	57,190	2,633,702	242,965	11,501,434
Other income less loss	1,105,101	26,390,980	676,828	14,754,332	27,270	1,343,652	48,807	1,140,301	352,196	9,152,696

Footnotes at end of table.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2021 (Filing Year 2022)—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)
Total statutory adjustments [2]	4,022,737	50,033,153	2,467,012	36,712,337	112,849	850,656	253,237	2,377,863	1,189,639	10,092,297
Educator expenses deduction	544,280	144,586	312,633	88,779	30,403	7,400	48,656	11,687	152,588	36,720
Certain business expenses of reservists, performing artists, etc.	60,255	432,063	17,270	117,078	* 2,982	* 20,788	11,155	72,670	28,847	221,526
Health savings account deduction	452,570	1,838,767	295,464	1,402,878	7,528	14,684	28,303	108,520	121,275	312,685
Moving expenses adjustment	9,931	17,126	2,913	6,586	* 3,012	* 2,712	**	**	** 4,007	** 7,827
Deductible part of self-employment tax	2,371,302	10,489,241	1,582,527	7,990,281	60,070	205,144	118,792	382,614	609,913	1,911,202
Payments to a Keogh plan	394,317	15,245,710	294,074	12,132,597	4,315	151,692	13,354	491,564	82,574	2,469,857
Self-employed health insurance deduction	985,222	11,825,187	640,199	9,350,812	13,844	134,391	41,493	408,331	289,686	1,931,653
Penalty on early withdrawal of savings	58,361	21,458	27,831	14,744	3,380	845	3,521	611	23,630	5,258
Alimony paid	109,540	4,741,006	37,127	1,728,172	3,688	223,628	12,492	597,437	56,232	2,191,770
IRA payments	342,504	2,348,799	199,964	1,620,586	7,042	33,319	22,906	102,613	112,592	592,281
Student loan interest deduction	305,854	256,242	167,211	143,413	0	0	20,551	18,120	118,092	94,709
Other adjustments	28,860	2,302,332	19,423	1,868,085	* 59	* 54,077	1,102	152,511	8,276	227,659
Total itemized deductions	14,842,685	659,680,547	6,534,873	398,094,241	492,630	20,338,284	1,189,469	39,599,535	6,625,713	201,648,488
Medical and dental expenses deduction	3,693,434	75,886,325	1,346,840	28,915,476	114,649	2,012,785	277,561	4,115,037	1,954,384	40,843,027
Taxes paid deduction	14,687,846	119,541,517	6,506,684	60,139,218	484,114	2,194,071	1,169,062	9,761,166	6,527,985	47,447,063
Interest paid deduction	11,754,235	163,273,742	5,669,083	99,147,513	338,886	4,832,222	1,019,952	13,819,984	4,726,313	45,474,024
Contributions deduction	12,117,590	263,250,541	5,904,553	188,792,323	349,386	10,131,419	941,611	8,873,346	4,922,039	55,453,454
Casualty or theft loss deduction	10,137	725,693	6,018	408,522	* 304	* 98,081	* 1,311	* 43,526	2,504	175,563
Total miscellaneous deductions	940,093	37,010,346	480,982	20,695,365	25,954	1,069,850	87,269	2,986,519	345,888	12,258,612
Qualified business income deduction	4,582,327	105,928,817	2,748,277	82,461,986	103,189	3,070,392	183,597	2,800,097	1,547,263	17,596,343
Taxable income	14,116,378	4,476,048,423	6,377,965	3,243,808,095	466,777	136,593,807	1,133,592	170,588,799	6,138,045	925,057,721
Alternative minimum tax	138,353	3,664,082	93,916	2,763,313	4,081	110,286	4,682	93,266	35,674	697,217
Total tax credits [3]	7,023,382	34,294,906	4,162,105	25,022,149	199,943	1,814,248	966,548	2,956,522	1,694,786	4,501,988
Foreign tax credit	2,652,565	14,967,022	1,530,841	10,598,937	54,213	1,179,438	86,800	712,022	980,711	2,476,625
Nonrefundable child and dependent care credit	100,668	167,766	66,589	108,904	* 2,312	* 1,940	30,752	56,221	* 1,015	* 700
Nonrefundable education credit	457,004	547,459	291,098	383,922	0	0	71,963	74,850	93,944	88,687
Retirement savings contribution credit	171,818	30,439	67,009	14,812	8,002	1,582	39,392	6,951	57,414	7,094
Nonrefundable child and other dependent tax credit	1,372,764	1,159,496	925,513	841,826	36,289	31,183	359,137	254,811	51,826	31,676
Residential energy credits	721,140	1,890,162	347,239	1,113,869	25,078	43,182	78,686	149,388	270,137	583,723

Footnotes at end of table.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2021 (Filing Year 2022)—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)
Total other nonrefundable credits [4]	392,130	6,842,940	277,405	5,385,278	10,208	304,601	15,284	176,620	89,233	976,441
General business credit	241,481	5,244,507	177,668	4,155,166	9,041	255,370	7,589	124,663	47,183	709,308
Prior-year minimum tax credit	57,824	1,024,749	42,930	812,950	953	21,527	1,593	27,624	12,348	162,649
Adoption credit	** 9,346	** 64,447	** 9,343	** 64,405	0	0	* 3	* 42	0	0
Credit for the elderly or disabled	**	**	**	**	0	0	0	0	0	0
Alternative motor vehicle credit	3,889	24,281	1,363	9,708	**	**	** 1,144	** 8,205	1,382	6,368
Alternative fuel vehicle refueling property credit	34,204	15,734	22,208	9,556	* 169	* 26	2,791	1,020	9,036	5,132
Qualified plug-in electric vehicle credit	46,861	323,539	35,921	247,026	388	2,670	1,499	11,249	9,052	62,594
Mortgage interest credit	16,124	27,287	** 3,102	** 6,807	0	0	**	**	13,022	20,480
Earned income credit used to offset income tax before credits	112,270	71,679	25,028	20,489	* 4,025	* 5,589	45,389	30,260	37,829	15,341
Refundable child tax credit or additional child tax credit used to offset income tax before credits	2,691,748	6,571,053	2,025,171	5,212,943	86,114	196,992	540,150	1,084,919	40,313	76,199
American opportunity credit used to offset income tax before credits	251,459	208,329	174,660	159,871	0	0	41,154	22,932	35,645	25,526
Recovery rebate credit used to offset income tax before credits [5]	413,794	697,913	198,626	442,466	16,840	25,092	52,934	90,314	145,394	140,042
Refundable child and dependent care credit used to offset income tax before credits	539,921	872,308	399,443	571,188	* 5,327	* 13,725	130,000	278,894	* 5,151	* 8,502
Income tax after credits	13,423,312	1,046,894,068	6,078,732	776,797,958	433,945	32,456,609	964,945	35,465,273	5,945,689	202,174,228
Total income tax	13,435,335	1,091,270,830	6,084,778	809,835,203	435,168	34,644,448	966,209	36,509,738	5,949,180	210,281,441
Total tax liability	13,628,993	1,125,049,056	6,174,686	835,745,522	444,930	35,536,382	986,219	37,777,436	6,023,158	215,989,715
Total tax payments	14,121,162	1,145,984,667	6,358,182	850,481,917	452,717	37,351,305	1,145,257	40,071,606	6,165,006	218,079,839
Income tax withheld	13,336,347	509,009,605	6,027,965	358,461,095	431,026	11,375,667	1,110,109	24,379,012	5,767,248	114,793,831
Estimated tax payments	2,777,860	362,816,767	1,641,771	278,247,832	53,600	13,264,059	74,629	8,562,074	1,007,861	62,742,803
Overpayment refunded	7,796,153	56,253,738	2,793,421	33,704,105	259,329	1,452,229	875,671	5,211,190	3,867,732	15,886,213
Tax due at time of filing	5,761,612	123,212,224	3,031,343	86,017,963	208,510	3,451,389	282,738	4,640,475	2,239,020	29,102,397

* 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 the domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.
[3] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, prior-year returns with the refundable prior-year minimum tax credit, and qualified sick and family leave credit. These credits are not shown separately.
[4] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting Section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.
[5] The recovery rebate credit was for taxpayers who didn't receive the full amount of the recovery rebate in the third round Economic Impact Payments.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2021 (Filing Year 2022)

[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											
	Number of returns	Adjusted gross income less deficit	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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**32,216,183**	**604,722,677**	**26,964,765**	**497,053,268**	**10,799,803**	**77,266,426**	**32,216,183**	**574,431,157**	**32,216,183**	**65,684,435**	**15,303,483**	**9,374,006**
No adjusted gross income	406,043	-11,364,495	109,354	1,608,295	345,789	3,116,823	406,043	4,733,143	406,043	813,324	** 12,128	** 3,697
$1 under $1,000	518,982	253,110	325,673	303,971	275,848	1,641,598	518,982	1,956,894	518,982	375,797	**	**
$1,000 under $2,000	582,155	872,057	436,282	730,561	248,361	1,445,994	582,155	2,176,555	582,155	419,338	**	**
$2,000 under $3,000	590,466	1,462,739	479,313	1,277,936	234,041	1,472,983	590,466	2,758,922	590,466	584,305	**	**
$3,000 under $4,000	599,318	2,105,430	468,637	1,573,055	250,545	1,529,008	599,318	3,102,063	599,318	660,074	**	**
$4,000 under $5,000	683,426	3,079,180	530,722	2,380,411	274,567	1,390,244	683,426	3,770,654	683,426	732,578	**	**
$5,000 under $6,000	735,219	4,051,226	577,602	3,151,547	293,606	1,539,187	735,219	4,690,734	735,219	912,039	**	**
$6,000 under $7,000	809,404	5,264,298	650,011	4,123,608	295,629	1,862,319	809,404	5,985,927	809,404	1,232,025	**	**
$7,000 under $8,000	811,824	6,099,900	658,270	4,751,822	292,004	1,757,510	811,824	6,529,189	811,824	1,287,064	**	**
$8,000 under $9,000	895,413	7,615,134	725,764	5,787,970	323,133	2,162,179	895,413	7,950,149	895,413	1,630,947	**	**
$9,000 under $10,000	1,058,065	10,074,313	801,381	7,313,733	410,052	2,895,192	1,058,065	10,208,925	1,058,065	2,103,542	**	**
$10,000 under $11,000	1,148,200	12,067,847	856,947	8,422,690	500,710	3,435,951	1,148,200	11,858,641	1,148,200	2,578,259	**	**
$11,000 under $12,000	1,134,864	13,042,046	908,514	9,944,235	451,984	2,694,025	1,134,864	12,643,633	1,134,864	2,478,657	**	**
$12,000 under $13,000	1,167,677	14,586,323	939,202	11,124,721	420,536	2,655,926	1,167,677	13,780,647	1,167,677	2,448,396	248,605	5,492
$13,000 under $14,000	1,290,327	17,409,108	1,055,892	13,263,941	432,391	3,118,034	1,290,327	16,381,975	1,290,327	2,744,348	657,690	57,333
$14,000 under $15,000	1,277,966	18,550,961	1,019,875	13,261,754	485,525	4,028,116	1,277,966	17,289,871	1,277,966	3,037,780	679,477	113,963
$15,000 under $16,000	1,256,552	19,464,192	1,051,017	14,827,775	421,202	3,112,772	1,256,552	17,940,547	1,256,552	2,863,325	672,327	169,472
$16,000 under $17,000	1,212,178	19,998,840	1,020,715	15,147,551	377,672	2,870,745	1,212,178	18,018,877	1,212,178	2,504,112	678,403	235,095
$17,000 under $18,000	1,251,725	21,901,073	1,050,133	16,530,095	391,183	2,695,363	1,251,725	19,225,458	1,251,725	2,377,207	720,494	304,786
$18,000 under $19,000	1,162,090	21,479,850	993,216	16,565,169	368,947	2,310,047	1,162,090	18,875,215	1,162,090	2,293,957	671,069	265,964
$19,000 under $20,000	1,267,998	24,701,419	1,089,040	19,001,010	400,329	2,664,110	1,267,998	21,677,859	1,267,998	2,298,502	930,452	223,744
$20,000 under $25,000	3,444,185	75,935,908	2,971,975	57,381,261	1,070,334	8,235,191	3,444,185	65,616,452	3,444,185	9,244,718	2,176,766	660,342
$25,000 under $30,000	2,430,277	66,553,951	2,147,386	52,331,286	700,367	5,953,205	2,430,277	58,293,382	2,430,277	7,949,431	1,866,658	1,246,168
$30,000 under $35,000	2,212,191	71,737,835	2,057,222	60,837,630	512,495	4,115,489	2,212,191	64,970,924	2,212,191	5,878,686	1,980,866	2,114,664
$35,000 under $40,000	1,978,048	74,005,933	1,876,059	65,304,160	406,352	3,036,897	1,978,048	68,354,465	1,978,048	3,604,360	1,829,769	1,963,180
$40,000 under $45,000	1,245,434	52,499,336	1,178,688	46,260,964	303,075	2,377,420	1,245,434	48,643,839	1,245,434	1,728,761	1,182,190	1,208,977
$45,000 under $50,000	696,338	32,775,084	656,244	28,418,032	192,834	1,741,058	696,338	30,159,090	696,338	708,139	662,133	615,139
$50,000 and over	349,815	18,500,077	329,630	15,428,083	120,291	1,409,042	349,815	16,837,125	349,815	194,764	334,456	185,988

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2021 (Filing Year 2022)—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—continued				Returns with no qualifying children							
	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		EIC earned income [1]	
	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)
Total	**7,204,793**	**7,802,494**	**25,321,866**	**48,507,936**	**15,108,515**	**175,946,447**	**12,507,882**	**145,234,072**	**4,722,897**	**22,375,008**	**15,108,515**	**167,621,134**
No adjusted gross income	103,395	84,209	359,807	728,984	233,643	-7,264,026	68,932	593,171	192,600	1,181,298	233,643	1,774,469
$1 under $1,000	92,023	12,797	483,217	362,889	356,279	179,432	220,854	180,052	180,629	508,227	356,279	691,748
$1,000 under $2,000	157,549	41,584	537,423	377,750	420,750	631,187	317,493	524,401	162,540	602,123	420,750	1,126,524
$2,000 under $3,000	124,982	45,737	568,283	538,568	427,693	1,058,417	348,988	870,749	140,913	546,899	427,693	1,425,651
$3,000 under $4,000	175,465	82,900	579,785	577,174	428,975	1,502,445	337,623	1,115,408	159,363	708,183	428,975	1,823,591
$4,000 under $5,000	205,100	118,092	656,955	614,486	529,561	2,389,251	401,948	1,732,800	203,338	827,857	529,561	2,560,657
$5,000 under $6,000	206,254	136,492	713,369	775,498	570,075	3,145,508	444,421	2,418,535	214,135	874,158	570,075	3,292,693
$6,000 under $7,000	216,225	179,973	792,628	1,051,409	584,694	3,802,147	473,761	2,962,584	178,743	869,680	584,694	3,832,265
$7,000 under $8,000	207,821	180,125	787,134	1,106,260	616,551	4,624,150	504,748	3,659,252	205,149	893,064	616,551	4,552,317
$8,000 under $9,000	257,720	231,583	868,750	1,399,364	641,462	5,450,722	524,324	4,207,959	201,212	1,080,312	641,462	5,288,271
$9,000 under $10,000	339,902	383,996	1,011,688	1,717,675	759,075	7,226,736	583,170	5,376,755	265,302	1,620,131	759,075	6,996,885
$10,000 under $11,000	416,863	490,092	1,056,554	2,088,165	721,705	7,571,869	602,625	6,165,901	222,913	985,300	721,705	7,151,202
$11,000 under $12,000	350,233	378,444	1,032,309	2,100,004	781,528	8,981,397	651,938	7,365,488	266,152	1,047,826	781,528	8,413,313
$12,000 under $13,000	335,319	380,663	1,048,196	2,062,241	823,772	10,298,470	688,072	8,373,599	248,472	1,105,271	823,772	9,478,869
$13,000 under $14,000	320,663	374,274	1,166,770	2,312,741	901,384	12,160,269	770,085	9,881,158	256,091	1,234,152	901,384	11,115,309
$14,000 under $15,000	379,539	500,759	1,154,729	2,423,058	818,652	11,862,929	717,247	9,404,965	219,003	1,258,287	818,652	10,663,251
$15,000 under $16,000	316,705	393,069	1,126,624	2,300,784	814,128	12,611,604	720,734	10,407,658	205,086	958,913	814,128	11,366,570
$16,000 under $17,000	266,240	284,436	1,086,483	1,984,582	809,044	13,350,699	718,390	10,830,818	203,318	969,673	809,044	11,801,072
$17,000 under $18,000	271,420	226,048	1,040,607	1,846,373	851,634	14,902,501	741,063	11,505,932	219,418	1,266,513	851,634	12,772,446
$18,000 under $19,000	192,746	240,520	634,862	1,787,474	740,909	13,690,185	655,534	11,054,760	186,631	706,360	740,909	11,761,120
$19,000 under $20,000	181,869	241,423	619,579	1,833,336	817,886	15,931,024	729,180	12,764,325	200,591	938,634	817,886	13,702,959
$20,000 under $25,000	689,754	982,240	2,477,558	7,602,136	1,292,732	27,450,539	1,145,234	20,799,808	336,851	1,997,033	1,292,732	22,796,841
$25,000 under $30,000	544,793	816,682	2,243,682	5,886,581	** 166,385	** 4,388,990	** 141,519	** 3,037,996	** 54,446	** 195,114	** 166,385	** 3,233,110
$30,000 under $35,000	406,815	548,252	1,798,026	3,215,770	0	0	0	0	0	0	0	0
$35,000 under $40,000	241,929	289,375	980,650	1,351,804	0	0	0	0	0	0	0	0
$40,000 under $45,000	151,074	126,941	379,058	392,843	0	0	0	0	0	0	0	0
$45,000 under $50,000	41,313	27,351	106,532	65,649	**	**	**	**	**	**	**	**
$50,000 and over	11,083	4,440	10,607	4,336	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2021 (Filing Year 2022)—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								Returns with one qualifying child			
	Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	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)
Total	**15,108,515**	**12,427,886**	**5,538,959**	**1,343,711**	**3,209,932**	**2,198,464**	**11,609,234**	**8,885,710**	**8,500,483**	**195,649,175**	**7,261,394**	**164,099,991**
No adjusted gross income	233,643	165,071	** 8,082	** 2,568	84,596	57,621	190,611	107,424	83,362	-1,873,006	18,345	334,219
$1 under $1,000	356,279	75,369	**	**	71,122	9,738	321,522	65,620	83,683	38,896	57,420	80,991
$1,000 under $2,000	420,750	146,681	**	**	110,736	27,926	378,349	118,750	95,920	142,694	70,478	130,696
$2,000 under $3,000	427,693	195,735	**	**	94,672	34,629	405,511	161,106	92,654	232,010	73,806	246,995
$3,000 under $4,000	428,975	248,676	**	**	117,236	52,588	410,765	196,087	99,597	350,351	76,758	260,811
$4,000 under $5,000	529,561	359,626	**	**	164,116	90,702	504,099	268,924	93,291	420,015	78,548	450,848
$5,000 under $6,000	570,075	467,060	**	**	159,407	102,856	548,225	364,154	91,790	503,338	74,630	406,351
$6,000 under $7,000	584,694	554,991	**	**	149,741	119,724	568,236	434,624	128,957	839,231	102,661	640,281
$7,000 under $8,000	616,551	660,594	**	**	154,105	126,561	592,852	533,355	112,017	847,730	88,568	654,392
$8,000 under $9,000	641,462	771,832	**	**	176,364	151,263	615,107	620,569	156,794	1,338,675	125,650	938,401
$9,000 under $10,000	759,075	1,012,167	**	**	232,380	253,432	712,698	757,784	190,470	1,814,567	133,760	1,208,420
$10,000 under $11,000	721,705	986,142	**	**	182,289	178,574	631,358	807,568	308,246	3,254,462	166,262	1,478,944
$11,000 under $12,000	781,528	1,055,466	**	**	205,914	187,420	678,981	867,839	216,948	2,496,706	155,139	1,652,732
$12,000 under $13,000	823,772	1,021,671	224,550	5,122	206,509	191,271	704,613	825,278	203,489	2,538,212	148,794	1,708,273
$13,000 under $14,000	901,384	1,015,056	603,433	52,391	183,673	154,383	779,826	808,282	204,254	2,749,813	163,306	1,964,107
$14,000 under $15,000	818,652	823,288	621,327	103,670	159,422	115,402	696,406	604,215	195,814	2,838,531	152,758	1,955,183
$15,000 under $16,000	814,128	703,385	633,971	159,200	150,111	87,054	685,369	457,131	190,285	2,950,663	158,888	2,286,222
$16,000 under $17,000	809,044	619,401	633,247	219,228	145,782	66,673	684,401	333,500	193,161	3,182,946	142,728	2,097,256
$17,000 under $18,000	851,634	523,190	677,323	285,394	156,777	48,335	641,639	189,461	201,348	3,527,452	161,849	2,701,880
$18,000 under $19,000	740,909	362,181	585,791	236,282	62,578	30,556	214,672	95,343	214,873	3,973,585	176,374	2,833,938
$19,000 under $20,000	817,886	283,269	657,833	183,803	56,114	26,474	172,772	72,992	248,570	4,845,652	200,274	3,602,520
$20,000 under $25,000	1,292,732	348,028	828,399	90,991	142,932	78,337	371,632	178,700	1,157,421	26,102,235	1,016,054	20,582,003
$25,000 under $30,000	** 166,385	** 29,007	** 65,005	** 5,060	** 43,355	** 6,944	** 99,591	** 17,003	** 1,293,601	** 37,559,108	** 1,185,840	** 31,078,703
$30,000 under $35,000	0	0	0	0	0	0	0	0	1,167,789	37,867,531	1,116,451	33,137,892
$35,000 under $40,000	0	0	0	0	0	0	0	0	1,038,635	38,854,697	997,745	35,140,043
$40,000 under $45,000	0	0	0	0	0	0	0	0	437,515	18,253,083	418,307	16,527,889
$45,000 under $50,000	**	**	**	**	**	**	**	**	**	**	**	**
$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2021 (Filing Year 2022)—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											
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC 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
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**2,804,780**	**19,926,128**	**8,500,483**	**184,052,305**	**8,500,483**	**19,879,365**	**4,614,483**	**3,182,204**	**1,802,872**	**2,073,770**	**6,700,043**	**14,623,391**
No adjusted gross income	75,120	965,992	83,362	1,306,221	83,362	236,215	** 2,031	** 1,025	8,482	9,963	81,278	226,148
$1 under $1,000	42,404	465,167	83,683	548,140	83,683	118,743	**	**	11,286	1,618	82,675	117,125
$1,000 under $2,000	48,555	474,921	95,920	605,617	95,920	126,680	**	**	27,655	8,894	94,596	117,786
$2,000 under $3,000	49,316	425,679	92,654	672,674	92,654	159,704	**	**	17,857	6,731	92,654	152,973
$3,000 under $4,000	47,189	361,703	99,597	622,513	99,597	180,458	**	**	31,793	16,146	98,590	164,312
$4,000 under $5,000	36,859	194,783	93,291	645,631	93,291	173,411	**	**	19,715	12,396	92,281	161,015
$5,000 under $6,000	37,365	318,048	91,790	724,399	91,790	206,562	**	**	21,124	15,326	91,790	191,236
$6,000 under $7,000	64,454	474,388	128,957	1,114,669	128,957	323,612	**	**	38,240	36,290	128,642	287,323
$7,000 under $8,000	45,498	346,449	112,017	1,000,841	112,017	307,955	**	**	28,452	31,120	111,026	276,835
$8,000 under $9,000	72,134	607,425	156,794	1,545,825	156,794	458,504	**	**	53,018	51,317	156,486	407,187
$9,000 under $10,000	89,655	771,133	190,470	1,979,552	190,470	619,652	**	**	67,546	85,662	190,470	533,070
$10,000 under $11,000	216,536	1,855,789	308,246	3,334,733	308,246	1,078,844	**	**	197,521	266,442	308,246	812,401
$11,000 under $12,000	108,890	881,722	216,948	2,534,454	216,948	765,076	**	**	92,549	122,230	216,948	642,846
$12,000 under $13,000	90,617	747,418	203,489	2,455,691	203,489	696,773	17,033	255	72,776	108,586	203,181	587,932
$13,000 under $14,000	71,215	680,675	204,254	2,644,782	204,254	692,696	40,231	3,651	54,053	76,862	203,246	612,182
$14,000 under $15,000	86,863	806,897	195,814	2,762,080	195,814	671,602	33,177	5,938	64,858	89,126	194,823	576,538
$15,000 under $16,000	63,756	447,230	190,285	2,733,452	190,285	645,808	19,374	5,423	35,266	54,251	190,142	586,134
$16,000 under $17,000	78,268	858,449	193,161	2,955,705	193,161	661,231	21,065	7,561	50,641	91,800	193,158	561,870
$17,000 under $18,000	78,388	493,727	201,348	3,195,607	201,348	695,811	25,130	11,734	57,308	72,996	201,216	611,081
$18,000 under $19,000	79,819	665,177	214,873	3,499,115	214,873	731,193	45,172	18,500	59,406	89,852	213,881	622,842
$19,000 under $20,000	110,069	638,614	248,570	4,253,873	248,570	845,187	147,718	22,898	60,109	95,390	246,571	726,898
$20,000 under $25,000	353,522	2,097,912	1,157,421	22,679,915	1,157,421	3,517,257	758,223	339,622	247,655	343,548	1,115,007	2,834,087
$25,000 under $30,000	** 338,568	** 1,954,621	** 1,293,601	** 33,033,324	** 1,293,601	** 2,894,812	** 1,056,500	** 719,857	** 230,689	** 251,544	** 1,108,974	** 1,923,411
$30,000 under $35,000	232,432	1,025,792	1,167,789	34,163,685	1,167,789	1,923,564	1,061,100	1,134,544	173,132	89,093	824,752	699,927
$35,000 under $40,000	182,463	963,354	1,038,635	36,103,397	1,038,635	948,685	964,309	730,632	66,761	41,066	227,068	176,987
$40,000 under $45,000	104,822	403,065	437,515	16,936,408	437,515	199,328	423,420	180,565	14,979	5,521	32,342	13,242
$45,000 under $50,000	**	**	**	**	**	**	**	**	**	**	**	**
$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2021 (Filing Year 2022)—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											
	Number of returns	Adjusted gross income less deficit	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	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	**5,542,949**	**147,422,896**	**4,677,077**	**119,854,797**	**2,045,025**	**20,046,417**	**5,542,949**	**139,928,460**	**5,542,949**	**20,472,827**	**3,297,953**	**3,031,841**
No adjusted gross income	52,820	-1,239,032	15,283	485,550	44,744	446,073	52,820	933,638	52,820	226,722	** 1,008	** 2
$1 under $1,000	55,889	25,033	33,289	37,209	35,732	419,735	55,889	456,944	55,889	130,024	**	**
$1,000 under $2,000	46,470	70,733	35,242	53,121	25,305	298,043	46,470	351,164	46,470	110,091	**	**
$2,000 under $3,000	41,982	103,069	34,363	108,138	25,754	272,083	41,982	380,220	41,982	123,630	**	**
$3,000 under $4,000	48,597	172,807	38,055	147,148	27,894	308,812	48,597	455,959	48,597	146,209	**	**
$4,000 under $5,000	34,538	152,295	30,135	122,377	17,404	143,022	34,538	265,399	34,538	103,441	**	**
$5,000 under $6,000	49,383	271,325	41,534	251,199	26,198	212,193	49,383	463,392	49,383	162,333	**	**
$6,000 under $7,000	58,932	382,392	43,254	270,693	34,744	314,251	58,932	584,945	58,932	201,327	**	**
$7,000 under $8,000	50,905	385,260	39,771	276,630	22,137	311,652	50,905	608,138	50,905	180,035	**	**
$8,000 under $9,000	54,501	462,580	44,587	350,591	30,313	296,467	54,501	647,058	54,501	212,739	**	**
$9,000 under $10,000	74,529	708,381	61,379	553,623	32,198	296,541	74,529	850,164	74,529	307,592	**	**
$10,000 under $11,000	83,821	879,427	61,928	561,876	43,968	392,074	83,821	953,950	83,821	344,816	**	**
$11,000 under $12,000	90,195	1,035,070	64,314	599,501	50,889	500,085	90,195	1,104,959	90,195	413,478	**	**
$12,000 under $13,000	90,201	1,121,730	66,335	658,308	51,935	492,027	90,201	1,150,335	90,201	435,208	* 3,998	* 60
$13,000 under $14,000	110,153	1,491,267	75,397	888,346	54,721	649,828	110,153	1,538,175	110,153	580,154	* 9,004	* 737
$14,000 under $15,000	181,142	2,646,664	94,754	1,200,623	124,480	1,447,466	181,142	2,648,089	181,142	1,020,182	15,985	2,787
$15,000 under $16,000	175,920	2,718,445	121,302	1,562,920	103,353	1,119,950	175,920	2,682,871	175,920	1,017,726	14,010	3,550
$16,000 under $17,000	141,267	2,334,268	110,288	1,610,120	57,615	622,648	141,267	2,232,768	141,267	799,823	19,085	6,567
$17,000 under $18,000	129,247	2,258,835	98,985	1,589,505	55,124	516,667	129,247	2,106,173	129,247	721,695	13,035	5,973
$18,000 under $19,000	130,639	2,417,181	103,007	1,655,496	60,089	647,151	130,639	2,302,647	130,639	727,722	22,116	7,233
$19,000 under $20,000	122,019	2,376,040	97,970	1,611,842	55,500	667,040	122,019	2,278,882	122,019	676,958	79,762	11,412
$20,000 under $25,000	647,063	14,571,957	540,223	10,825,456	237,570	2,226,419	647,063	13,051,875	647,063	3,340,417	401,830	158,653
$25,000 under $30,000	749,377	20,578,501	644,835	15,704,644	238,663	2,486,277	749,377	18,190,921	749,377	3,315,702	584,969	390,324
$30,000 under $35,000	674,016	21,825,886	623,627	18,185,281	167,670	1,520,102	674,016	19,705,384	674,016	2,348,397	601,273	658,995
$35,000 under $40,000	622,627	23,314,945	583,773	20,083,029	148,040	1,179,296	622,627	21,262,326	622,627	1,567,773	566,205	824,253
$40,000 under $45,000	549,590	23,290,270	522,353	20,478,003	133,410	1,077,609	549,590	21,555,612	549,590	890,822	512,172	630,668
$45,000 under $50,000	344,449	16,182,835	326,218	14,269,381	89,495	701,890	344,449	14,971,271	344,449	314,654	326,634	280,834
$50,000 and over	132,677	6,884,734	124,878	5,714,188	50,081	481,014	132,677	6,195,201	132,677	53,156	126,867	49,791

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2021 (Filing Year 2022)—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				Returns with three or more qualifying children							
	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		EIC earned income [1]	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	**1,362,173**	**2,136,947**	**4,518,968**	**15,304,039**	**3,064,236**	**85,704,160**	**2,518,412**	**67,864,408**	**1,227,100**	**14,918,872**	**3,064,236**	**82,829,258**
No adjusted gross income	5,683	10,263	51,758	216,459	36,219	-988,432	6,794	195,355	33,325	523,460	36,219	718,814
$1 under $1,000	* 7,616	* 1,229	55,889	128,794	23,131	9,750	14,110	5,719	17,083	248,470	23,131	260,062
$1,000 under $2,000	12,219	3,322	45,462	106,769	19,016	27,443	13,069	22,344	11,960	70,906	19,016	93,250
$2,000 under $3,000	* 7,497	* 2,808	41,982	120,822	28,136	69,243	22,156	52,055	18,058	228,322	28,136	280,376
$3,000 under $4,000	18,506	10,196	48,282	136,013	22,149	79,827	16,201	49,688	16,099	150,311	22,149	199,999
$4,000 under $5,000	9,342	5,669	34,538	97,772	26,037	117,619	20,090	74,386	16,966	224,581	26,037	298,967
$5,000 under $6,000	12,821	10,605	49,383	151,728	23,971	131,055	17,017	75,462	15,908	134,788	23,971	210,250
$6,000 under $7,000	19,626	16,186	58,929	185,141	36,820	240,529	30,335	250,050	17,688	203,999	36,820	454,049
$7,000 under $8,000	15,115	13,349	50,905	166,685	32,352	242,760	25,183	161,548	19,220	206,345	32,352	367,893
$8,000 under $9,000	15,895	14,988	54,501	197,752	42,655	363,158	31,204	291,019	19,474	177,975	42,655	468,994
$9,000 under $10,000	22,120	24,417	74,529	283,175	33,991	324,630	23,072	174,935	22,896	207,388	33,991	382,323
$10,000 under $11,000	23,860	25,980	83,821	318,834	34,428	362,089	26,131	215,969	17,292	202,788	34,428	418,757
$11,000 under $12,000	33,781	46,608	90,195	366,871	46,193	528,873	37,124	326,515	26,053	264,392	46,193	590,907
$12,000 under $13,000	35,873	47,544	90,193	387,604	50,215	627,912	36,002	384,542	29,512	311,210	50,215	695,752
$13,000 under $14,000	43,643	72,857	110,153	506,560	74,536	1,007,759	47,104	530,330	50,364	553,378	74,536	1,083,708
$14,000 under $15,000	114,158	220,223	181,142	797,172	82,358	1,202,837	55,116	700,983	55,179	515,467	82,358	1,216,450
$15,000 under $16,000	86,335	166,509	174,902	847,668	76,219	1,183,480	50,093	570,975	49,007	586,679	76,219	1,157,654
$16,000 under $17,000	44,507	75,471	140,260	717,785	68,706	1,130,927	49,309	609,358	38,471	419,975	68,706	1,029,333
$17,000 under $18,000	33,169	61,111	128,256	654,611	69,497	1,212,286	48,237	732,778	38,253	418,455	69,497	1,151,233
$18,000 under $19,000	40,450	71,758	130,639	648,731	75,670	1,398,899	58,302	1,020,976	42,407	291,358	75,670	1,312,334
$19,000 under $20,000	39,475	70,463	121,028	595,082	79,523	1,548,703	61,616	1,022,323	34,169	419,822	79,523	1,442,145
$20,000 under $25,000	183,618	336,493	645,998	2,845,271	346,970	7,811,178	270,463	5,173,994	142,391	1,913,828	346,970	7,087,822
$25,000 under $30,000	183,361	374,557	721,998	2,550,820	328,472	9,036,650	278,252	6,677,502	110,773	1,459,001	328,472	8,145,395
$30,000 under $35,000	137,652	240,515	632,313	1,448,888	370,386	12,044,418	317,144	9,514,456	112,394	1,569,594	370,386	11,101,856
$35,000 under $40,000	110,822	142,525	465,914	600,995	316,786	11,836,290	294,542	10,081,088	75,848	894,246	316,786	10,988,742
$40,000 under $45,000	85,110	60,428	200,151	199,726	258,329	10,955,983	238,028	9,255,073	64,843	896,746	258,329	10,151,818
$45,000 under $50,000	14,417	8,791	32,358	25,029	244,332	11,582,951	226,966	9,981,091	61,255	897,360	244,332	10,878,451
$50,000 and over	* 5,502	* 2,081	* 3,489	* 1,285	217,138	11,615,343	204,752	9,713,895	70,210	928,029	217,138	10,641,924

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children —continued							
	Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	**3,064,236**	**12,904,358**	**1,852,088**	**1,816,249**	**829,817**	**1,393,313**	**2,493,621**	**9,694,796**
No adjusted gross income	36,219	185,316	** 1,008	** 100	4,634	6,363	36,160	178,954
$1 under $1,000	23,131	51,661	**	**	* 1,999	* 211	23,131	51,350
$1,000 under $2,000	19,016	35,886	**	**	* 6,938	* 1,441	19,016	34,444
$2,000 under $3,000	28,136	105,235	**	**	* 4,956	* 1,569	28,136	103,666
$3,000 under $4,000	22,149	84,731	**	**	* 7,930	* 3,968	22,149	80,762
$4,000 under $5,000	26,037	96,100	**	**	11,927	9,325	26,037	86,775
$5,000 under $6,000	23,971	76,085	**	**	12,901	7,705	23,971	68,379
$6,000 under $7,000	36,820	152,095	**	**	8,617	7,773	36,820	144,322
$7,000 under $8,000	32,352	138,480	**	**	10,149	9,096	32,352	129,385
$8,000 under $9,000	42,655	187,871	**	**	12,443	14,015	42,655	173,856
$9,000 under $10,000	33,991	164,131	**	**	17,857	20,483	33,991	143,647
$10,000 under $11,000	34,428	168,458	**	**	13,193	19,096	33,129	149,362
$11,000 under $12,000	46,193	244,636	**	**	17,990	22,187	46,185	222,449
$12,000 under $13,000	50,215	294,744	* 3,024	* 54	20,160	33,261	50,209	261,428
$13,000 under $14,000	74,536	456,441	* 5,023	* 554	39,294	70,171	73,545	385,717
$14,000 under $15,000	82,358	522,708	* 8,987	* 1,568	41,101	76,008	82,358	445,132
$15,000 under $16,000	76,219	496,406	* 4,972	* 1,299	44,992	85,256	76,211	409,851
$16,000 under $17,000	68,706	423,657	* 5,006	* 1,739	25,311	50,491	68,665	371,427
$17,000 under $18,000	69,497	436,511	* 5,006	* 1,685	24,167	43,606	69,497	391,220
$18,000 under $19,000	75,670	472,861	17,991	3,949	30,312	48,354	75,670	420,558
$19,000 under $20,000	79,523	493,090	45,140	5,631	26,171	49,095	79,208	438,364
$20,000 under $25,000	346,970	2,039,015	188,314	71,076	115,549	223,861	344,922	1,744,078
$25,000 under $30,000	328,472	1,736,027	259,339	154,637	89,723	183,930	322,218	1,397,460
$30,000 under $35,000	370,386	1,606,725	318,492	321,126	96,031	218,644	340,961	1,066,955
$35,000 under $40,000	316,786	1,087,901	299,255	408,295	64,346	105,784	287,668	573,822
$40,000 under $45,000	258,329	638,612	246,598	397,744	50,985	60,993	146,565	179,875
$45,000 under $50,000	244,332	367,367	236,343	310,595	24,560	18,267	65,074	38,505
$50,000 and over	217,138	141,608	207,590	136,197	5,581	2,360	* 7,118	* 3,052

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.
[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, January 2024.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2021 (Filing Year 2022)

[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	
			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)
All returns	**14,842,685**	**5,226,178,113**	**14,842,685**	**5,276,211,369**	**11,615,291**	**2,282,305,978**	**8,706,926**	**59,995,824**	**1,805,106**	**31,685,765**	**6,389,623**	**217,976,373**
Under 18	14,256	1,809,356	14,256	1,809,515	* 3,168	* 34,721	8,629	8,675	3,815	32,156	10,069	361,506
18 under 26	161,996	16,168,341	161,996	16,225,749	146,907	9,656,036	40,152	101,222	9,409	41,150	45,406	619,303
26 under 35	1,341,050	247,610,604	1,341,050	248,994,910	1,293,391	185,834,422	528,920	790,089	66,896	310,991	445,335	3,022,964
35 under 45	2,823,513	891,445,372	2,823,513	899,034,525	2,706,121	566,791,362	1,447,308	4,355,977	187,180	2,107,286	1,023,567	13,898,733
45 under 55	3,336,938	1,373,310,498	3,336,938	1,388,126,459	3,139,643	740,868,584	1,811,404	11,590,258	263,785	3,229,704	1,261,535	31,450,381
55 under 65	3,412,077	1,378,434,856	3,412,077	1,395,297,988	2,967,686	585,863,413	2,095,081	16,648,728	417,165	7,288,243	1,433,453	53,350,464
65 and over	3,752,854	1,317,399,086	3,752,854	1,326,722,223	1,358,374	193,257,439	2,775,432	26,500,875	856,855	18,676,235	2,170,258	115,273,021

Age [1]	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	
	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)
All returns	**6,147,554**	**173,611,169**	**2,095,400**	**2,603,733**	**45,223**	**3,670,677**	**3,187,030**	**111,168,187**	**6,531,238**	**1,393,338,758**	**602,907**	**43,643,334**
Under 18	9,061	286,862	* 1,677	* 1,281	0	0	**	**	10,038	821,192	1,172	3,816
18 under 26	41,313	471,795	14,891	15,524	0	0	** 27,917	** 149,061	49,443	2,714,099	910	7,279
26 under 35	427,076	2,243,453	180,217	179,910	0	0	247,359	4,625,623	508,431	33,269,348	18,699	593,092
35 under 45	994,527	10,921,571	352,321	426,761	* 4,322	* 307,452	662,513	18,655,701	1,113,621	169,036,124	83,480	3,804,723
45 under 55	1,219,252	24,566,717	467,357	598,652	8,432	880,292	846,475	29,199,030	1,328,227	325,510,197	137,631	12,441,028
55 under 65	1,375,443	41,612,071	510,641	636,183	23,603	2,019,334	777,138	34,161,615	1,440,356	394,824,021	167,005	9,873,930
65 and over	2,080,882	93,508,699	568,295	745,422	8,865	463,598	625,629	24,377,157	2,081,122	467,163,777	194,011	16,919,467

Age [1]	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 [2]		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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**2,519,774**	**107,699,601**	**4,036,059**	**169,319,613**	**1,299,280**	**50,201,638**	**767,838**	**20,629,394**	**68,806**	**1,200,309**	**2,654,438**	**680,376,763**
Under 18	0	0	* 1,445	* 161,684	* 455	* 6,348	**	**	0	0	2,741	283,607
18 under 26	2,406	19,120	* 6,357	* 40,302	4,642	68,987	** 1,883	** 26,552	0	0	11,822	1,882,884
26 under 35	32,145	412,541	73,902	1,327,857	42,148	599,134	34,858	504,047	* 17	* -162	115,135	14,543,544
35 under 45	100,642	2,028,416	221,909	3,962,681	158,091	3,232,947	118,280	3,091,017	3,463	14,769	492,828	104,189,586
45 under 55	168,424	4,871,349	399,521	11,593,113	216,353	5,747,342	183,221	5,227,638	5,207	11,734	700,280	196,260,027
55 under 65	437,620	17,518,440	858,133	38,586,539	316,692	11,332,439	204,769	5,854,015	11,711	87,035	684,694	203,530,888
65 and over	1,778,537	82,849,736	2,474,791	113,647,437	560,899	29,214,442	224,828	5,926,125	48,407	1,086,933	646,937	159,686,228

Footnotes at 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 2021 (Filing Year 2022)—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)
All returns	**215,802**	**28,296,962**	**189,921**	**-5,996,895**	**944,349**	**13,280,864**	**3,399,657**	**73,862,246**	**134,951**	**26,044,653**	**128,613**	**2,504,259**
Under 18	* 867	* 100,141	0	0	0	0	**	**	0	0	* 557	* 126
18 under 26	1,725	158,735	* 58	* 6,848	14,380	128,141	** 2,784	** 18,775	* 67	* 16,085	445	23
26 under 35	7,865	850,642	8,005	-102,520	92,005	918,220	* 1,296	* 6,059	2,228	362,605	4,341	23,835
35 under 45	15,167	1,435,488	20,567	-932,248	196,283	2,549,065	15,113	150,686	12,126	2,226,549	23,408	205,829
45 under 55	24,681	2,993,425	43,413	-1,626,757	233,121	3,108,201	40,223	596,450	18,923	4,600,207	31,538	534,088
55 under 65	44,560	9,805,712	54,073	-1,445,578	253,845	3,821,952	314,150	4,816,359	38,529	7,284,843	35,704	730,321
65 and over	120,937	12,952,819	63,805	-1,896,641	154,716	2,755,286	3,026,091	68,273,917	63,078	11,554,363	32,619	1,010,038

Age [1]	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments		Itemized deductions: Total [3]	Itemized deductions: Medical and dental expenses deduction: Total after subtracting AGI limitation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns	**75,283**	**119,980**	**17,410**	**1,518,185**	**613,394**	**36,151,487**	**1,105,101**	**26,390,980**	**4,022,737**	**50,033,153**	**659,680,547**	**3,693,434**
Under 18	0	0	0	0	0	0	* 13	* 10,115	**	**	127,760	* 3,129
18 under 26	**	**	* 4	* 313	2,136	300,895	8,040	373,560	** 27,108	** 57,567	3,465,816	57,240
26 under 35	** 15,282	** 9,952	1,427	125,158	31,023	1,591,169	87,972	1,027,578	288,474	1,384,306	36,662,267	203,830
35 under 45	21,707	35,328	3,916	332,729	100,077	5,848,777	180,716	2,737,965	820,680	7,589,153	102,436,510	367,426
45 under 55	23,682	49,171	5,659	524,827	130,012	7,901,258	250,571	8,918,198	1,092,599	14,815,948	138,657,666	456,288
55 under 65	9,066	11,491	4,718	424,379	186,697	9,981,319	267,294	6,484,913	1,064,758	16,863,132	152,936,934	665,972
65 and over	5,546	14,037	1,687	110,779	163,449	10,528,069	310,494	6,838,650	729,118	9,323,047	225,393,595	1,939,549

Age [1]	Itemized deductions—continued: Medical and dental expenses deduction—continued: Total after subtracting AGI limitation	Total medical expenses		AGI limitation		Taxes paid deduction: Total		Total state and local taxes: Total		State and local income taxes or general sales taxes: Total		Income tax
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns	**75,886,325**	**3,693,434**	**101,860,682**	**3,689,290**	**25,974,356**	**14,687,846**	**119,541,517**	**14,644,905**	**362,507,801**	**14,310,685**	**258,639,729**	**10,770,045**
Under 18	* 51,986	* 3,129	* 55,064	* 3,129	* 3,078	13,707	44,327	13,707	85,533	12,713	80,000	9,954
18 under 26	875,331	57,240	1,058,622	56,233	183,290	154,936	781,214	154,933	1,278,978	152,917	961,483	117,678
26 under 35	3,096,949	203,830	4,218,629	203,830	1,121,680	1,326,216	10,318,808	1,318,104	19,677,864	1,284,745	13,413,867	1,069,447
35 under 45	5,688,824	367,426	8,224,348	367,426	2,535,524	2,800,982	24,110,618	2,794,542	67,285,240	2,731,020	48,168,570	2,194,070
45 under 55	7,420,951	456,288	10,764,982	456,280	3,344,031	3,310,972	29,106,132	3,295,817	99,079,795	3,237,620	73,187,557	2,603,416
55 under 65	10,352,146	665,972	15,033,063	664,956	4,680,916	3,391,821	28,659,898	3,382,714	93,789,111	3,315,447	67,840,653	2,581,459
65 and over	48,400,137	1,939,549	62,505,974	1,937,437	14,105,837	3,689,210	26,520,522	3,685,088	81,311,280	3,576,223	54,987,598	2,194,021

Footnotes at 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 2021 (Filing Year 2022)—Continued

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

Age [1]	Itemized deductions—continued											
	Taxes paid deduction—continued											Interest paid deduction
	Total state and local taxes—continued							Limited state and local taxes		Other taxes		Total
	State and local income taxes or general sales taxes			Real estate taxes		Personal property taxes						
	Income tax	General sales tax										
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns	**250,997,086**	**3,540,640**	**7,642,643**	**12,779,463**	**99,984,344**	**5,710,239**	**4,202,143**	**14,644,905**	**116,865,059**	**843,125**	**2,358,043**	**11,754,235**
Under 18	78,433	2,759	1,567	* 2,239	* 5,533	0	0	13,707	44,313	**	**	602
18 under 26	855,750	35,239	105,733	66,096	279,092	42,988	38,442	154,933	754,056	** 7,657	** 27,133	71,222
26 under 35	12,911,630	215,299	502,237	1,063,369	5,941,705	499,896	383,290	1,318,104	10,030,617	87,159	227,193	1,107,812
35 under 45	46,771,081	536,950	1,397,488	2,421,244	18,197,319	1,092,466	963,872	2,794,542	23,460,256	168,253	605,840	2,497,294
45 under 55	71,470,081	634,204	1,717,476	2,993,179	24,944,463	1,324,286	1,047,194	3,295,817	28,363,874	202,852	642,838	3,018,616
55 under 65	66,150,983	733,988	1,689,670	3,093,132	25,040,782	1,402,375	975,668	3,382,714	28,122,328	185,227	469,579	2,877,188
65 and over	52,759,127	1,382,202	2,228,471	3,140,204	25,575,450	1,348,227	793,678	3,685,088	26,089,615	191,977	385,461	2,181,501

Age [1]	Itemized deductions—continued											
	Interest paid deduction—continued											
	Total	Total mortgage interest and points										
		Total		Home mortgage interest						Deductible points		Mortgage insurance premiums
				Total		Paid to financial institutions		Paid to individuals				
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns	**163,273,742**	**11,538,228**	**143,469,233**	**11,509,680**	**138,865,178**	**11,371,650**	**136,189,746**	**288,008**	**2,675,432**	**966,680**	**1,526,640**	**1,301,797**
Under 18	3,366	0	0	0	0	0	0	0	0	0	0	0
18 under 26	785,723	68,822	763,224	68,821	643,806	65,740	613,637	4,089	30,169	* 3,317	* 8,639	34,261
26 under 35	12,836,216	1,098,919	12,533,422	1,094,776	11,618,545	1,071,831	11,309,839	34,284	308,706	57,669	133,543	319,660
35 under 45	36,295,192	2,485,000	34,719,876	2,483,919	33,572,149	2,458,658	32,992,897	58,587	579,252	172,512	418,615	349,663
45 under 55	44,289,971	2,994,782	40,499,090	2,987,448	39,420,780	2,953,491	38,680,501	76,858	740,279	239,443	387,451	277,295
55 under 65	38,485,715	2,830,450	33,014,287	2,822,228	32,270,280	2,788,852	31,605,085	74,381	665,195	264,057	316,970	211,627
65 and over	30,577,558	2,060,254	21,939,333	2,052,488	21,339,618	2,033,078	20,987,786	39,809	351,831	229,681	261,423	109,292

Age [1]	Itemized deductions—continued											
	Interest paid deduction—continued			Contributions deduction								Unlimited miscellaneous deductions
	Total mortgage interest and points—continued	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years		Total [4]
	Mortgage insurance premiums—continued	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	Amount											
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns	**3,077,415**	**790,820**	**19,804,509**	**12,117,590**	**263,250,541**	**11,205,939**	**162,797,205**	**6,518,539**	**121,375,072**	**285,802**	**19,553,910**	**934,061**
Under 18	0	602	3,366	2,604	27,768	2,604	10,431	* 53	* 15,859	**	**	* 20
18 under 26	110,779	2,816	22,499	90,209	781,185	79,714	518,647	47,886	315,319	** 1,379	** 2,966	8,734
26 under 35	781,335	31,889	302,794	853,337	8,367,477	751,419	5,224,505	431,721	3,018,286	12,455	285,519	60,381
35 under 45	729,112	115,392	1,575,316	2,179,993	29,712,910	1,960,053	18,834,762	1,182,387	13,501,959	38,336	1,855,357	157,180
45 under 55	690,860	173,597	3,790,880	2,798,634	49,511,927	2,558,443	30,312,599	1,617,292	30,502,501	51,516	2,543,952	190,960
55 under 65	427,037	198,179	5,471,428	2,965,340	65,106,582	2,764,392	39,932,803	1,687,105	27,565,568	63,758	3,701,627	260,826
65 and over	338,291	268,344	8,638,225	3,227,474	109,742,692	3,089,312	67,963,459	1,552,095	46,455,581	118,358	11,164,490	255,960

Footnotes at 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 2021 (Filing Year 2022)—Continued

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

Age [1]	Itemized deductions—continued					Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits
	Unlimited miscellaneous deductions—continued											
	Total [4]	Gambling loss deduction		Miscellaneous deductions other than gambling								
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns	**36,912,522**	**565,974**	**30,699,169**	**337,774**	**4,533,713**	**14,116,378**	**4,476,048,423**	**138,353**	**3,664,082**	**228,952**	**596,933**	**14,014,444**
Under 18	* 312	0	0	* 20	* 312	10,584	1,646,963	* 48	* 22	0	0	10,583
18 under 26	242,412	2,082	127,938	4,634	91,295	145,564	12,560,052	264	2,543	**	**	142,546
26 under 35	2,008,149	29,353	1,323,926	26,799	495,350	1,301,214	208,658,207	6,906	331,519	** 19,497	** 28,365	1,297,056
35 under 45	6,540,288	91,294	5,251,917	62,448	1,074,989	2,764,553	775,675,815	19,265	831,384	38,231	95,475	2,763,165
45 under 55	8,019,587	117,736	6,954,652	68,472	830,650	3,263,114	1,211,277,811	26,296	767,885	47,603	139,152	3,255,105
55 under 65	10,190,462	173,499	8,748,126	83,080	1,065,945	3,297,906	1,195,840,456	33,356	782,487	102,410	278,253	3,283,099
65 and over	9,911,312	152,011	8,292,611	92,320	975,172	3,333,444	1,070,389,117	52,218	948,241	21,211	55,687	3,262,891

Age [1]	Income tax before credits	Total tax credits		Income tax after credits		Total income tax	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns	**1,081,759,070**	**7,023,382**	**34,294,906**	**13,423,312**	**1,046,894,068**	**13,435,335**	**1,091,270,830**
Under 18	407,583	5,085	3,243	10,582	404,340	10,582	429,034
18 under 26	2,822,694	49,525	131,534	131,487	2,690,345	131,495	2,779,459
26 under 35	47,050,755	574,938	1,799,654	1,209,525	45,226,344	1,209,963	46,309,077
35 under 45	186,816,070	1,752,066	7,849,278	2,574,547	178,882,010	2,575,270	184,021,312
45 under 55	304,653,726	1,924,588	9,970,321	3,102,556	294,546,263	3,103,418	304,165,245
55 under 65	295,125,359	1,434,490	7,970,802	3,172,363	286,879,629	3,175,537	298,683,723
65 and over	244,882,882	1,282,690	6,570,074	3,222,253	238,265,138	3,229,071	254,882,981

* 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] Age for joint returns was based on the primary taxpayer's age.
[2] Not included in total income.
[3] Includes nonbusiness casualty or theft loss.
[4] Includes casualty or theft loss of income producing property.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 2.7. All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**160,824,340**	**14,795,614,070**	**7,417,680**	**52,347,181**	**7,796,800**	**54,006,202**	**4,343,215**	**3,625,006**	**2,632,104**	**3,862,542**
No adjusted gross income	4,098,522	-171,836,364	215,264	2,013,217	224,401	1,963,961	167,952	161,445	22,927	7,590
$1 under $5,000	8,487,025	19,987,243	276,065	2,065,919	296,440	2,122,520	198,657	94,518	31,498	11,475
$5,000 under $10,000	8,944,908	67,651,359	376,616	2,687,522	393,133	2,626,961	283,942	156,379	34,679	11,066
$10,000 under $15,000	10,056,377	125,912,056	626,067	4,389,268	640,413	4,303,975	431,431	217,946	71,531	30,204
$15,000 under $20,000	9,786,580	170,836,129	661,085	4,476,520	670,123	4,457,259	462,948	235,695	83,567	26,598
$20,000 under $25,000	8,863,570	199,508,960	711,688	5,060,676	727,172	4,961,950	481,852	279,577	140,456	44,564
$25,000 under $30,000	8,787,576	241,347,179	679,859	4,841,849	687,152	4,686,078	435,912	313,278	163,066	67,523
$30,000 under $35,000	8,441,248	273,772,761	652,730	4,442,244	664,558	4,373,049	345,912	254,181	244,737	109,537
$35,000 under $40,000	7,681,820	287,613,672	548,994	3,807,952	550,872	3,765,704	306,813	259,958	192,842	127,235
$40,000 under $45,000	6,680,811	283,801,206	432,780	2,937,519	434,885	2,947,052	211,184	181,765	195,268	159,260
$45,000 under $50,000	6,101,523	289,354,172	389,812	2,671,829	392,521	2,693,731	196,443	218,514	185,594	160,555
$50,000 and over	72,894,379	13,007,665,697	1,846,722	12,952,666	2,115,129	15,103,963	820,166	1,251,751	1,265,939	3,106,935

NOTE: Data in the table do not reflect amended returns or errors that were corrected after initial processing. Modified adjusted gross income that 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, January 2024.

Table 3.1. Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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		Alternative minimum tax	
				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)
Returns with regular tax computation only [2]												
Total	**100,026,148**	**7,003,136,809**	**5,040,187,251**	**100,016,282**	**791,541,846**	**100,026,148**	**787,838,203**	**0**	**d**	**d**	**23,696**	**629,893**
Under $5,000	72,352	-598,613	448,966	68,863	6,797	72,352	99,355	0	0	0	** 36	** 2,163
$5,000 under $10,000	80,080	589,541	252,185	79,470	23,835	80,080	25,462	0	0	0	0	0
$10,000 under $15,000	3,061,730	42,104,802	3,756,921	3,058,247	375,343	3,061,730	377,565	0	0	0	0	0
$15,000 under $20,000	6,691,533	117,573,721	28,989,180	6,690,462	2,902,043	6,691,533	2,904,630	0	0	0	**	**
$20,000 under $25,000	7,112,798	160,118,737	57,186,894	7,112,797	5,773,540	7,112,798	5,779,663	0	0	0	0	0
$25,000 under $30,000	7,902,188	217,289,976	91,303,378	7,900,991	9,586,375	7,902,188	9,594,361	0	0	0	* 1,058	* 93,670
$30,000 under $40,000	14,780,112	514,451,290	268,829,710	14,780,112	29,109,813	14,780,112	29,130,450	0	0	0	* 55	* 40
$40,000 under $50,000	11,366,701	509,171,429	312,610,098	11,366,701	34,671,899	11,366,701	34,699,077	0	d	d	* 64	* 601
$50,000 under $75,000	19,004,071	1,164,394,205	805,295,529	19,004,068	98,181,047	19,004,071	98,256,498	0	d	d	1,344	8,659
$75,000 under $100,000	11,180,691	967,619,804	719,195,813	11,180,691	95,930,435	11,180,691	95,982,841	0	0	0	2,791	2,657
$100,000 under $200,000	15,208,113	2,039,244,229	1,648,139,179	15,208,113	251,853,378	15,208,113	251,974,241	0	0	0	4,574	29,404
$200,000 under $500,000	3,213,901	878,368,960	767,178,046	3,213,900	154,088,454	3,213,901	154,172,929	0	0	0	9,798	220,010
$500,000 under $1,000,000	271,010	178,542,603	160,085,555	271,010	44,136,857	271,010	43,955,953	0	0	0	2,121	119,502
$1,000,000 under $1,500,000	42,785	51,210,160	44,942,930	42,785	14,348,240	42,785	14,201,397	0	0	0	724	38,146
$1,500,000 under $2,000,000	14,765	25,263,022	22,105,836	14,764	7,435,271	14,765	7,348,787	0	0	0	391	14,877
$2,000,000 under $5,000,000	18,131	52,692,950	45,007,958	18,128	15,959,542	18,131	15,639,392	0	0	0	500	30,981
$5,000,000 under $10,000,000	3,451	23,452,689	19,880,503	3,447	7,435,858	3,451	7,164,798	0	0	0	141	12,651
$10,000,000 or more	1,737	61,647,305	44,978,570	1,733	19,723,119	1,737	16,530,805	0	0	0	100	56,531
Returns with Form 8615 tax computation [3]												
Total	**333,757**	**7,675,356**	**6,043,416**	**333,757**	**1,155,942**	**333,757**	**1,229,897**	**73,955**	**0**	**0**	**d**	**d**
Under $5,000	60,291	209,730	137,257	60,291	13,736	60,291	12,237	-1,500	0	0	0	0
$5,000 under $10,000	88,201	643,239	426,541	88,201	42,704	88,201	55,259	12,556	0	0	0	0
$10,000 under $15,000	60,307	728,880	476,410	60,307	48,315	60,307	74,463	26,148	0	0	0	0
$15,000 under $20,000	48,819	842,772	501,260	48,819	52,444	48,819	74,773	22,328	0	0	0	0
$20,000 under $25,000	26,215	586,753	388,335	26,215	41,736	26,215	73,356	31,620	0	0	0	0
$25,000 under $30,000	11,016	299,668	233,697	11,016	25,848	11,016	35,724	9,876	0	0	0	0
$30,000 under $40,000	15,034	504,549	363,736	15,034	40,664	15,034	60,920	20,256	0	0	0	0
$40,000 under $50,000	* 5,004	* 233,781	* 195,841	* 5,004	* 23,436	* 5,004	* 37,732	* 14,296	0	0	0	0
$50,000 under $75,000	** 10,018	** 637,142	** 577,283	** 10,018	** 84,944	** 10,018	** 108,966	** 24,021	0	0	0	0
$75,000 under $100,000	**	**	**	**	**	**	**	**	0	0	0	0
$100,000 under $200,000	* 5,600	* 855,971	* 749,745	* 5,600	* 147,667	* 5,600	* 194,245	* 46,578	0	0	0	0
$200,000 under $500,000	* 2,497	* 683,977	* 633,812	* 2,497	* 158,395	* 2,497	* 164,720	* 6,324	0	0	0	0
$500,000 under $1,000,000	** 589	** 448,845	** 398,845	** 589	** 126,508	** 589	** 111,078	** -15,430	0	0	0	0
$1,000,000 under $1,500,000	**	**	**	**	**	**	**	**	0	0	0	0
$1,500,000 under $2,000,000	* 58	* 104,188	* 96,298	* 58	* 33,549	* 58	* 25,073	* -8,476	0	0	0	0
$2,000,000 under $5,000,000	66	187,446	180,295	66	64,343	66	46,212	-18,131	0	0	d	d
$5,000,000 under $10,000,000	23	177,361	171,461	23	62,602	23	36,866	-25,736	0	0	0	0
$10,000,000 or more	17	531,053	512,599	17	189,051	17	118,274	-70,777	0	0	0	0

Footnotes at end of table.

Table 3.1. Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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		Alternative minimum tax	
				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)
Returns with Schedule D tax computation												
Total	**28,160,048**	**7,678,886,657**	**6,832,616,959**	**28,149,276**	**1,790,410,161**	**27,250,582**	**1,491,570,403**	**-298,839,758**	**2,608**	**8,874**	**215,795**	**4,768,774**
Under $5,000	99,788	274,348	90,281	95,757	9,009	15,091	868	-8,141	0	0	**	**
$5,000 under $10,000	87,653	625,223	178,121	86,645	17,817	26,658	2,987	-14,830	0	0	0	0
$10,000 under $15,000	153,348	2,082,554	246,600	149,936	24,849	72,786	9,021	-15,828	0	0	0	0
$15,000 under $20,000	470,950	8,212,474	1,884,386	470,950	189,026	315,198	105,721	-83,305	0	0	**	**
$20,000 under $25,000	426,315	9,591,508	3,699,876	426,311	372,434	357,171	256,746	-115,688	0	0	0	0
$25,000 under $30,000	506,674	14,004,813	5,768,053	504,666	607,895	404,318	430,652	-177,243	0	0	**	**
$30,000 under $40,000	1,258,050	44,023,841	21,026,051	1,258,049	2,283,482	1,102,701	1,748,686	-534,796	0	0	** 167	** 1,806
$40,000 under $50,000	1,369,295	61,877,346	36,551,018	1,369,295	4,041,664	1,301,803	3,308,356	-733,308	0	0	* 9	* 79
$50,000 under $75,000	3,568,408	223,106,070	153,550,834	3,568,408	18,978,124	3,494,451	16,531,335	-2,446,789	0	0	1,544	16,351
$75,000 under $100,000	3,445,822	301,391,807	225,565,740	3,445,822	30,730,789	3,413,168	27,771,698	-2,959,091	1,000	170	* 1,099	* 6,840
$100,000 under $200,000	8,811,596	1,254,328,018	1,033,426,328	8,811,297	164,294,952	8,789,732	152,301,273	-11,993,679	993	7,594	11,716	102,863
$200,000 under $500,000	5,824,260	1,738,802,710	1,563,366,977	5,824,255	324,941,877	5,820,038	296,211,825	-28,730,052	616	1,110	28,923	649,985
$500,000 under $1,000,000	1,344,552	912,968,710	856,629,647	1,344,552	234,769,353	1,344,324	205,656,448	-29,112,905	0	0	36,924	545,424
$1,000,000 under $1,500,000	333,684	402,876,309	379,575,377	333,684	118,734,033	333,610	102,815,664	-15,918,369	0	0	36,523	700,115
$1,500,000 under $2,000,000	141,030	242,622,099	228,156,032	141,027	74,896,669	140,992	63,978,228	-10,918,441	0	0	31,131	575,095
$2,000,000 under $5,000,000	215,303	644,972,989	607,396,697	215,303	208,171,466	215,236	172,994,542	-35,176,924	0	0	46,281	1,176,661
$5,000,000 under $10,000,000	59,809	410,776,739	387,626,067	59,809	137,093,132	59,802	108,847,204	-28,245,928	0	0	12,434	418,025
$10,000,000 or more	43,511	1,406,349,097	1,327,878,873	43,511	470,253,588	43,503	338,599,148	-131,654,440	0	0	9,043	575,530

Footnotes at end of table.

Table 3.1. Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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)
											As a percentage of		
	Number of returns	Amount	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	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Returns with regular tax computation only [2]													
Total	**1,916,107**	**2,360,988**	**100,026,148**	**791,075,866**	**50,981,696**	**102,524,213**	**78,037,038**	**686,235,690**	**78,047,493**	**688,306,523**	**13.7**	**9.8**	**6,881**
Under $5,000	0	0	72,352	101,463	5,286	2,020	67,153	99,443	67,153	99,443	22.1	-16.6	1,374
$5,000 under $10,000	0	0	80,080	25,462	7,253	4,753	72,876	20,710	72,876	20,710	8.2	3.5	259
$10,000 under $15,000	22,043	6,188	3,061,730	383,753	2,139,959	246,142	962,705	132,081	962,705	132,081	3.5	0.3	43
$15,000 under $20,000	50,654	14,163	6,691,533	2,918,877	4,824,621	1,785,458	3,001,784	1,120,765	3,001,833	1,120,770	3.9	1.0	167
$20,000 under $25,000	100,669	23,459	7,112,798	5,803,133	4,378,559	1,991,860	4,211,679	3,791,344	4,211,827	3,791,421	6.6	2.4	533
$25,000 under $30,000	139,770	47,494	7,902,188	9,737,048	4,629,556	3,223,414	4,818,558	6,469,623	4,818,607	6,469,656	7.1	3.0	819
$30,000 under $40,000	386,855	200,268	14,780,112	29,330,759	7,294,650	9,040,407	9,993,631	20,097,345	9,993,791	20,097,605	7.5	3.9	1,360
$40,000 under $50,000	329,141	275,924	11,366,701	34,975,717	4,856,670	8,714,851	9,006,475	25,987,928	9,006,658	25,988,181	8.3	5.1	2,286
$50,000 under $75,000	490,585	656,554	19,004,071	98,924,739	8,287,602	20,035,741	16,779,683	78,245,451	16,779,962	78,246,200	9.7	6.7	4,117
$75,000 under $100,000	215,298	414,140	11,180,691	96,399,678	4,950,442	15,766,745	10,603,827	80,228,787	10,604,261	80,229,690	11.2	8.3	7,176
$100,000 under $200,000	154,094	539,970	15,208,113	252,547,435	7,791,503	28,878,486	14,972,067	223,131,111	14,974,345	223,143,906	13.5	10.9	14,673
$200,000 under $500,000	23,863	163,009	3,213,901	154,556,329	1,751,596	6,378,548	3,198,070	148,015,213	3,202,838	148,361,453	19.3	16.9	46,162
$500,000 under $1,000,000	2,654	16,379	271,010	44,099,010	42,203	1,718,961	268,662	42,363,677	270,096	42,629,520	26.6	23.9	157,299
$1,000,000 under $1,500,000	268	2,120	42,785	14,241,779	9,485	715,920	42,372	13,523,748	42,629	13,654,859	30.4	26.7	319,151
$1,500,000 under $2,000,000	78	494	14,765	7,364,762	4,106	511,749	14,509	6,852,529	14,665	6,917,293	31.3	27.4	468,493
$2,000,000 under $5,000,000	117	695	18,131	15,673,861	5,790	1,169,471	17,873	14,503,695	18,073	14,690,168	32.6	27.9	810,224
$5,000,000 under $10,000,000	* 8	* 43	3,451	7,181,803	1,458	593,604	3,406	6,588,156	3,443	6,705,648	33.7	28.6	1,943,103
$10,000,000 or more	11	87	1,737	16,810,256	956	1,746,084	1,708	15,064,085	1,731	16,007,919	35.6	26.0	9,215,843
Returns with Form 8615 tax computation [3]													
Total	**0**	**0**	**333,757**	**1,229,988**	**102,245**	**34,986**	**329,758**	**1,195,002**	**329,765**	**1,246,938**	**20.6**	**16.2**	**3,736**
Under $5,000	0	0	60,291	12,237	20,027	478	58,289	11,759	58,289	11,759	8.6	5.6	195
$5,000 under $10,000	0	0	88,201	55,259	26,275	831	86,212	54,429	86,212	54,429	12.8	8.5	617
$10,000 under $15,000	0	0	60,307	74,463	16,986	577	60,307	73,886	60,307	73,886	15.5	10.1	1,225
$15,000 under $20,000	0	0	* 48,819	* 74,773	* 5,994	* 893	* 48,819	* 73,879	* 48,819	* 73,879	* 14.7	* 8.8	* 1,513
$20,000 under $25,000	0	0	* 26,215	* 73,356	* 7,969	* 5,462	* 26,215	* 67,895	* 26,215	* 67,895	* 17.5	* 11.6	* 2,590
$25,000 under $30,000	0	0	* 11,016	* 35,724	* 4,986	* 432	* 11,016	* 35,292	* 11,016	* 35,292	* 15.1	* 11.8	* 3,204
$30,000 under $40,000	0	0	** 20,038	** 98,652	** 6,961	** 516	** 20,038	** 98,136	** 20,038	** 98,136	** 27.0	** 19.5	** 6,528
$40,000 under $50,000	0	0	**	**	**	**	**	**	**	**	**	**	**
$50,000 under $75,000	0	0	** 10,018	** 108,966	** 7,007	** 1,939	** 10,018	** 107,026	** 10,018	** 107,026	** 18.5	** 16.8	** 10,683
$75,000 under $100,000	0	0	**	**	**	**	**	**	**	**	**	**	**
$100,000 under $200,000	0	0	* 5,600	* 194,245	* 4,596	* 13,028	* 5,599	* 181,217	* 5,599	* 181,217	* 24.2	* 21.2	* 32,360
$200,000 under $500,000	0	0	* 2,497	* 164,720	* 1,056	* 1,186	* 2,491	* 163,533	* 2,497	* 170,365	* 26.9	* 24.9	* 68,228
$500,000 under $1,000,000	0	0	** 589	** 111,078	** 271	** 808	** 589	** 110,269	** 589	** 120,395	** 30.2	** 26.8	** 204,406
$1,000,000 under $1,500,000	0	0	**	**	**	**	**	**	**	**	**	**	**
$1,500,000 under $2,000,000	0	0	* 58	* 25,073	* 33	* 4,460	* 58	* 20,613	* 58	* 23,639	* 24.5	* 22.7	* 407,569
$2,000,000 under $5,000,000	0	0	66	46,303	51	4,044	66	42,260	66	48,508	26.9	25.9	734,970
$5,000,000 under $10,000,000	0	0	23	36,866	17	159	23	36,707	23	42,374	24.7	23.9	1,842,348
$10,000,000 or more	0	0	17	118,274	16	172	17	118,102	17	138,138	26.9	26.0	8,125,765

Footnotes at end of table.

Table 3.1. Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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)
											As a percentage of		
	Number of returns	Amount	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	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Returns with Schedule D tax computation													
Total	**503,716**	**1,393,519**	**27,290,603**	**1,497,857,711**	**16,078,009**	**47,448,412**	**26,174,348**	**1,449,046,022**	**26,183,504**	**1,506,419,575**	**22.0**	**19.6**	**53,495**
Under $5,000	0	0	* 15,099	* 898	* 4,005	* 56	* 14,105	* 842	* 14,105	* 842	* 0.9	* 0.3	* 8
$5,000 under $10,000	0	0	* 26,658	* 2,987	* 5,027	* 74	* 24,655	* 2,912	* 24,655	* 2,912	* 1.6	* 0.5	* 33
$10,000 under $15,000	**	**	73,794	9,521	* 46,107	* 3,880	* 32,669	* 5,145	* 32,669	* 5,145	* 2.1	* 0.2	* 34
$15,000 under $20,000	** 5,026	** 1,952	316,209	107,214	196,347	53,190	174,305	52,575	174,305	52,575	2.8	0.6	112
$20,000 under $25,000	13,316	3,680	359,187	260,425	193,134	70,037	273,519	187,126	273,519	187,126	5.1	2.0	439
$25,000 under $30,000	11,272	5,086	408,537	436,641	246,632	102,601	322,506	328,996	322,506	328,996	5.7	2.3	649
$30,000 under $40,000	47,720	34,417	1,116,004	1,783,935	569,229	347,050	933,181	1,405,617	933,181	1,405,617	6.7	3.2	1,117
$40,000 under $50,000	50,710	43,529	1,306,239	3,351,964	645,016	462,145	1,167,357	2,846,578	1,167,357	2,846,578	7.8	4.6	2,079
$50,000 under $75,000	116,875	208,962	3,500,909	16,756,695	1,769,129	1,679,893	3,292,209	14,870,638	3,292,209	14,870,638	9.7	6.7	4,167
$75,000 under $100,000	77,290	205,243	3,418,562	27,984,028	1,711,204	2,414,986	3,293,433	25,369,377	3,293,433	25,369,377	11.2	8.4	7,362
$100,000 under $200,000	126,034	499,699	8,791,684	152,920,085	5,266,492	10,610,751	8,700,318	141,825,482	8,700,630	141,869,352	13.7	11.3	16,100
$200,000 under $500,000	46,619	320,766	5,820,200	297,201,390	4,031,147	7,972,685	5,810,855	288,909,992	5,817,466	294,825,293	18.9	17.0	50,620
$500,000 under $1,000,000	6,394	50,722	1,344,353	206,277,159	823,929	3,857,944	1,343,214	202,368,493	1,344,300	209,816,245	24.5	23.0	156,049
$1,000,000 under $1,500,000	1,172	9,309	333,612	103,526,076	226,874	2,054,347	333,128	101,462,419	333,574	105,444,324	27.8	26.2	316,001
$1,500,000 under $2,000,000	396	3,484	141,004	64,560,899	99,245	1,388,841	140,783	63,168,574	141,009	65,775,528	28.8	27.1	466,394
$2,000,000 under $5,000,000	727	5,622	215,244	174,187,198	160,430	4,293,373	214,979	169,888,216	215,276	177,785,910	29.3	27.6	825,747
$5,000,000 under $10,000,000	121	723	59,802	109,274,006	47,415	2,930,072	59,716	106,343,260	59,804	111,943,093	28.9	27.3	1,871,676
$10,000,000 or more	42	324	43,504	339,216,589	36,647	9,206,486	43,416	330,009,779	43,506	353,890,023	26.7	25.2	8,133,346

* 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.
d—Data deleted to avoid disclosure of information for specific taxpayers.
[1] See section 6 of Publication 1304 for the definition of modified taxable income.
[2] Includes returns with Schedule J, Income Averaging for Farmers and Fishermen, returns with foreign-earned income tax computations, and returns with Section 965 reduction in tax for repatriated income.
[3] See table 3.1A for more details on returns with Form 8615, Tax for Certain Children Who Have Unearned Income, tax computation.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 3.1A. Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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)
Total	**333,757**	**1,155,942**	**771,248**	**-384,694**	**1,229,897**	**458,649**
Under $5,000	60,291	13,736	11,821	-1,915	12,237	416
$5,000 under $10,000	88,201	42,704	33,762	-8,942	55,259	21,497
$10,000 under $15,000	60,307	48,315	35,805	-12,510	74,463	38,658
$15,000 under $20,000	48,819	52,444	42,553	-9,891	74,773	32,220
$20,000 under $25,000	26,215	41,736	29,483	-12,253	73,356	43,873
$25,000 under $30,000	11,016	25,848	12,544	-13,304	35,724	23,180
$30,000 under $40,000	15,034	40,664	22,980	-17,684	60,920	37,940
$40,000 under $50,000	* 5,004	* 23,436	* 8,482	* -14,954	* 37,732	* 29,250
$50,000 under $75,000	** 10,018	** 84,944	** 38,710	** -46,234	** 108,966	** 70,256
$75,000 under $100,000	**	**	**	**	**	**
$100,000 under $200,000	* 5,600	* 147,667	* 110,501	* -37,166	* 194,245	* 83,744
$200,000 under $500,000	* 2,497	* 158,395	* 109,371	* -49,024	* 164,720	* 55,349
$500,000 under $1,000,000	** 589	** 126,508	** 94,657	** -31,851	** 111,078	** 16,421
$1,000,000 under $1,500,000	**	**	**	**	**	**
$1,500,000 under $2,000,000	* 58	* 33,549	* 22,898	* -10,651	* 25,073	* 2,175
$2,000,000 under $5,000,000	66	64,343	44,033	-20,310	46,212	2,179
$5,000,000 under $10,000,000	23	62,602	35,992	-26,610	36,866	874
$10,000,000 or more	17	189,051	117,656	-71,395	118,274	618

* 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] 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, January 2024.

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 2021 (Filing Year 2022)

[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											
	Total			Under 5%			5% under 7%			7% under 10%		
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns with total income tax												
Total	**104,573,768**	**13,879,929,368**	**2,196,348,205**	**24,994,405**	**1,216,815,293**	**35,068,710**	**17,110,260**	**977,775,407**	**59,255,487**	**27,112,546**	**2,015,298,936**	**168,763,763**
Under $5,000 (includes deficits)	146,961	-12,384,174	259,960	88,644	259,691	4,651	26,195	86,551	5,237	16,400	62,609	5,064
$5,000 under $10,000	184,757	1,358,544	78,223	95,121	707,301	10,946	12,040	86,680	5,429	41,497	301,033	25,020
$10,000 under $15,000	1,055,682	14,362,205	211,113	981,006	13,446,447	109,929	18,199	224,365	13,493	22,143	281,037	24,372
$15,000 under $20,000	3,224,975	57,643,020	1,247,485	3,159,911	56,530,199	1,133,072	18,124	308,498	17,679	15,774	261,381	23,919
$20,000 under $25,000	4,511,653	101,727,915	4,047,630	4,163,290	93,258,994	3,554,193	314,353	7,710,385	396,606	14,088	313,285	26,268
$25,000 under $30,000	5,152,142	141,934,070	6,837,046	1,708,636	46,614,264	1,287,342	3,414,505	94,519,558	5,371,897	14,492	396,974	32,617
$30,000 under $40,000	10,942,006	382,385,416	21,563,813	3,013,127	105,664,277	2,470,641	4,247,792	140,197,453	8,977,277	3,666,714	136,031,254	10,039,730
$40,000 under $50,000	10,179,035	457,336,377	28,872,871	3,218,411	144,493,270	4,436,330	893,577	40,577,142	2,407,264	6,038,397	270,973,485	21,870,329
$50,000 under $75,000	20,080,197	1,238,178,360	93,197,007	4,422,447	270,097,493	7,905,750	4,304,787	268,198,519	16,216,095	6,403,317	371,288,531	32,131,033
$75,000 under $100,000	13,899,732	1,206,614,503	105,626,193	2,439,278	210,565,223	6,313,224	1,872,505	162,608,792	9,859,721	4,452,331	389,177,058	31,141,944
$100,000 under $200,000	23,680,641	3,252,746,502	365,196,521	1,597,296	190,388,125	6,018,561	1,936,149	234,110,758	14,220,039	6,230,870	775,421,950	67,283,451
$200,000 or more	11,515,987	7,038,026,630	1,569,210,342	107,238	84,790,010	1,824,073	52,033	29,146,708	1,764,751	196,522	70,790,339	6,160,016

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income —continued											
	10% under 12%			12% under 15%			15% under 17%			17% under 25%		
	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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns with total income tax												
Total	**9,998,600**	**1,113,337,571**	**122,670,733**	**12,925,563**	**1,928,260,262**	**261,090,706**	**5,304,817**	**1,139,571,687**	**182,185,605**	**5,734,406**	**3,109,747,992**	**644,724,970**
Under $5,000 (includes deficits)	* 6,017	* 25,104	* 2,717	**	**	**	0	0	0	* 2,111	* 5,218	* 905
$5,000 under $10,000	16,086	116,860	12,760	** 12,078	** 80,728	** 11,003	* 4,547	* 30,066	* 4,781	* 5,026	* 41,865	* 8,010
$10,000 under $15,000	* 7,028	* 88,004	* 9,500	11,109	130,904	17,230	* 8,037	* 92,053	* 15,013	** 12,176	** 200,351	** 38,507
$15,000 under $20,000	16,097	281,924	29,019	** 9,041	** 162,711	** 22,120	* 2,993	* 47,866	* 7,646	**	**	**
$20,000 under $25,000	8,593	188,865	19,967	**	**	**	* 4,100	* 94,682	* 15,397	**	**	**
$25,000 under $30,000	7,299	207,462	22,231	2,974	79,566	10,350	* 2,051	* 53,522	* 8,225	* 1,068	* 31,078	* 6,694
$30,000 under $40,000	4,934	172,402	18,675	2,543	88,618	11,836	1,728	61,795	9,661	* 4,119	* 137,887	* 25,349
$40,000 under $50,000	21,281	955,122	101,012	2,860	134,954	17,154	1,062	46,161	7,524	2,418	106,594	19,564
$50,000 under $75,000	4,112,999	268,209,370	29,428,703	823,322	59,534,486	7,350,915	4,287	294,497	46,270	8,653	533,590	105,047
$75,000 under $100,000	893,211	76,600,607	8,459,007	4,218,615	365,507,515	49,495,647	17,431	1,591,535	249,171	6,201	550,060	102,692
$100,000 under $200,000	4,536,711	648,635,030	71,429,670	5,569,179	877,035,186	117,442,501	2,477,346	314,208,979	50,157,717	1,327,093	212,061,509	38,384,346
$200,000 or more	368,344	117,856,822	13,137,471	2,273,843	625,505,594	86,711,949	2,781,233	823,050,531	131,664,200	4,365,540	2,896,079,841	606,033,855

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 2021 (Filing Year 2022)—Continued

[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—continued											
	25% under 30%			30% under 50%			50% under 100%			100% or more		
	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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns with total income tax												
Total	**1,026,898**	**1,313,480,398**	**360,333,350**	**355,843**	**1,074,720,440**	**359,143,249**	**3,078**	**3,243,744**	**2,094,245**	**7,353**	**-12,322,362**	**1,017,384**
Under $5,000 (includes deficits)	0	0	0	0	0	0	**	**	**	5,486	-12,832,291	240,169
$5,000 under $10,000	0	0	0	* 189	* 1,637	* 638	**	**	**	**	**	**
$10,000 under $15,000	** 6,046	** 107,623	** 30,047	0	0	0	**	0	0	0	0	0
$15,000 under $20,000	**	**	**	0	0	0	**	**	**	**	**	**
$20,000 under $25,000	**	**	**	0	0	0	** 468	** 4,697	** 2,601	** 13	** 189	** 502
$25,000 under $30,000	**	**	**	**	**	**	0	0	0	* 1,005	* 28,696	* 96,775
$30,000 under $40,000	0	0	0	**	**	**	**	**	**	0	0	0
$40,000 under $50,000	**	**	**	**	**	**	0	0	0	* 14	* 649	* 872
$50,000 under $75,000	** 1,027	** 49,466	** 12,932	** 1,151	** 35,778	** 11,839	** 446	** 25,390	** 15,310	0	0	0
$75,000 under $100,000	* 95	* 8,634	* 2,282	**	**	**	**	**	**	0	0	0
$100,000 under $200,000	4,748	660,392	182,215	1,073	203,972	64,221	**	**	**	**	**	**
$200,000 or more	1,014,981	1,312,654,283	360,105,874	353,430	1,074,479,052	359,066,551	** 2,163	** 3,213,657	** 2,076,334	** 834	** 480,396	** 679,066

* 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.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

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

Size of adjusted gross income	Number of returns	Tax credits									
		Total		Nonrefundable credits							
				Foreign tax credit		Nonrefundable 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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**160,824,340**	**67,228,472**	**150,056,640**	**10,826,959**	**29,482,592**	**601,920**	**1,077,709**	**8,122,952**	**8,279,606**	**9,199,130**	**1,759,140**
No adjusted gross income	4,098,522	12,327	33,270	151	222	0	0	1,609	964	1,869	1,743
$1 under $5,000	8,487,025	35,316	1,427	25,213	653	0	0	** 3,017	** 322	* 4,037	* 520
$5,000 under $10,000	8,944,908	42,757	7,155	32,501	1,150	0	0	**	**	* 3,010	* 773
$10,000 under $15,000	10,056,377	2,219,399	255,766	33,387	1,198	**	**	279,106	33,842	229,512	20,490
$15,000 under $20,000	9,786,580	5,039,256	1,843,123	80,900	7,545	** 5,023	** 1,658	627,251	255,481	680,877	169,380
$20,000 under $25,000	8,863,570	4,586,797	2,068,853	103,979	19,770	10,011	4,641	664,265	465,991	1,093,552	162,924
$25,000 under $30,000	8,787,576	4,884,194	3,326,967	144,191	22,360	18,849	12,444	676,526	615,623	1,724,040	350,670
$30,000 under $40,000	16,123,068	7,870,845	9,388,124	321,311	53,564	42,650	53,999	1,083,405	1,138,346	2,483,516	538,712
$40,000 under $50,000	12,782,334	5,503,687	9,177,255	407,148	74,304	45,664	73,988	735,509	831,254	1,499,373	253,997
$50,000 under $75,000	22,653,934	10,064,753	21,718,182	1,204,584	295,813	97,009	190,935	1,382,773	1,665,101	1,479,343	259,934
$75,000 under $100,000	14,657,726	6,662,661	18,181,872	1,170,020	356,658	83,723	178,786	911,460	1,041,511	0	0
$100,000 under $200,000	24,044,481	13,063,628	39,503,052	3,266,669	1,786,079	194,577	436,088	1,758,031	2,231,172	0	0
$200,000 under $500,000	9,045,567	5,783,882	14,352,702	2,712,345	4,134,956	99,238	121,730	0	0	0	0
$500,000 under $1,000,000	1,617,144	866,333	5,577,531	781,743	4,050,339	3,954	2,649	0	0	0	0
$1,000,000 under $1,500,000	376,859	236,444	2,770,555	216,247	1,970,533	507	270	0	0	0	0
$1,500,000 under $2,000,000	156,020	103,385	1,905,060	94,495	1,391,902	319	231	0	0	0	0
$2,000,000 under $5,000,000	233,838	166,286	5,466,928	152,483	4,053,776	259	185	0	0	0	0
$5,000,000 under $10,000,000	63,406	48,893	3,524,701	44,942	2,677,983	84	60	0	0	0	0
$10,000,000 or more	45,404	37,631	10,954,119	34,652	8,583,787	52	46	0	0	0	0
Taxable returns, total	**104,573,768**	**44,084,285**	**111,994,983**	**10,362,087**	**27,010,612**	**400,476**	**670,978**	**4,778,734**	**5,215,362**	**4,743,441**	**712,059**
No adjusted gross income	4,367	1,815	6,901	* 39	* 36	0	0	154	232	** 491	** 517
$1 under $5,000	142,593	22,095	505	21,084	494	0	0	0	0	**	**
$5,000 under $10,000	184,757	27,367	1,026	27,361	835	0	0	0	0	**	**
$10,000 under $15,000	1,055,682	62,903	4,097	23,781	781	0	0	* 4,031	* 438	* 7,055	* 480
$15,000 under $20,000	3,224,975	1,195,357	392,998	41,139	2,020	0	0	32,192	4,120	121,329	19,457
$20,000 under $25,000	4,511,653	1,594,121	291,583	73,248	9,260	0	0	107,826	35,498	680,793	76,387
$25,000 under $30,000	5,152,142	1,712,673	616,206	109,935	6,245	0	0	167,324	86,592	1,062,949	119,587
$30,000 under $40,000	10,942,006	2,904,758	2,158,531	266,093	14,674	0	0	502,396	464,443	1,093,193	186,388
$40,000 under $50,000	10,179,035	3,006,077	3,380,488	360,710	28,691	9,086	7,856	444,231	453,325	747,885	128,196
$50,000 under $75,000	20,080,197	7,630,999	12,319,269	1,103,059	110,384	47,406	68,421	1,004,513	1,135,056	1,029,745	181,047
$75,000 under $100,000	13,899,732	5,963,727	13,711,330	1,113,726	182,993	60,776	94,510	811,468	885,390	0	0
$100,000 under $200,000	23,680,641	12,737,808	35,836,380	3,198,558	974,485	179,510	376,130	1,704,598	2,150,268	0	0
$200,000 under $500,000	9,025,608	5,767,242	13,593,129	2,700,382	3,463,937	98,521	120,620	0	0	0	0
$500,000 under $1,000,000	1,615,603	865,196	5,366,940	780,632	3,842,187	3,954	2,649	0	0	0	0
$1,000,000 or more	874,776	592,148	24,315,600	542,341	18,373,590	1,221	792	0	0	0	0
Nontaxable returns, total	**56,250,572**	**23,144,187**	**38,061,657**	**464,873**	**2,471,981**	**201,444**	**406,731**	**3,344,218**	**3,064,244**	**4,455,689**	**1,047,082**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Nonrefundable credits											
	Nonrefundable child and other dependent tax credit		Residential energy credits		Other nonrefundable credits							
					Total [1]		General business credit		Prior-year minimum tax credit		Adoption credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	**11,778,814**	**8,724,570**	**2,606,659**	**5,333,333**	**1,096,247**	**10,366,908**	**522,507**	**7,067,166**	**124,228**	**1,493,146**	**71,702**	**335,203**
No adjusted gross income	** 3,113	** 1,684	** 130	** 620	5,808	24,662	** 1,520	** 24,013	* 535	* 15	0	0
$1 under $5,000	**	**	**	**	** 43	** 16	0	0	0	0	0	0
$5,000 under $10,000	* 1,107	* 681	**	**	**	**	0	0	** 1,021	** 420	0	0
$10,000 under $15,000	40,197	5,512	* 3,001	* 287	10,019	1,217	**	**	0	0	** 5,006	** 1,742
$15,000 under $20,000	133,428	30,948	29,203	6,847	33,887	4,739	* 3,454	* 1,229	**	**	**	**
$20,000 under $25,000	420,506	157,763	40,592	22,098	6,942	3,156	* 3,931	* 2,215	** 998	** 272	0	0
$25,000 under $30,000	625,055	295,469	58,993	37,939	19,083	19,600	7,061	7,551	**	**	**	**
$30,000 under $40,000	1,346,213	820,930	166,711	141,760	37,380	48,220	11,005	14,318	2,939	2,827	9,065	11,267
$40,000 under $50,000	1,083,804	760,403	207,432	224,582	46,675	63,599	14,323	20,301	4,052	3,355	* 8,047	* 13,407
$50,000 under $75,000	2,128,307	1,624,527	479,307	766,444	108,926	267,712	30,454	80,607	5,510	7,589	17,091	45,866
$75,000 under $100,000	1,553,741	1,270,786	419,391	729,743	82,910	288,707	30,659	78,303	5,634	14,370	11,054	60,714
$100,000 under $200,000	3,206,667	2,722,699	801,210	1,998,114	237,542	1,128,885	93,835	402,876	17,829	82,300	17,046	158,529
$200,000 under $500,000	1,234,888	1,031,136	325,883	1,028,697	244,730	1,473,269	123,271	783,596	47,158	273,627	** 4,393	** 43,678
$500,000 under $1,000,000	1,789	2,031	** 74,807	** 376,203	114,130	1,261,938	76,979	862,707	20,555	267,176	0	0
$1,000,000 under $1,500,000	0	0	**	**	45,735	739,582	36,011	529,732	6,721	172,395	**	**
$1,500,000 under $2,000,000	0	0	**	**	23,576	485,131	19,835	398,395	2,517	72,983	0	0
$2,000,000 under $5,000,000	0	0	**	**	45,547	1,368,261	39,796	1,128,222	4,947	209,695	0	0
$5,000,000 under $10,000,000	0	0	**	**	17,070	831,785	15,396	684,143	2,062	141,376	0	0
$10,000,000 or more	0	0	**	**	16,243	2,356,429	14,977	2,048,958	1,750	244,744	0	0
Taxable returns, total	**8,647,135**	**6,645,171**	**2,021,400**	**3,449,896**	**847,063**	**9,464,226**	**454,270**	**6,739,977**	**105,103**	**1,432,845**	**12,295**	**62,381**
No adjusted gross income	** 661	** 980	19	308	** 852	** 2,281	** 509	** 1,813	0	0	0	0
$1 under $5,000	0	0	0	0	**	**	0	0	0	0	0	0
$5,000 under $10,000	**	**	0	0	0	0	0	0	0	0	0	0
$10,000 under $15,000	0	0	0	0	0	0	0	0	0	0	0	0
$15,000 under $20,000	* 2,026	* 1,013	10,055	1,381	8,211	655	0	0	0	0	0	0
$20,000 under $25,000	33,320	16,461	17,428	6,447	* 1,326	* 620	**	**	0	0	0	0
$25,000 under $30,000	115,416	60,189	23,247	10,678	* 4,002	* 4,270	* 2,017	* 2,375	**	**	0	0
$30,000 under $40,000	428,921	245,395	77,012	38,117	8,427	8,280	* 2,324	* 915	** 1,073	** 1,932	0	0
$40,000 under $50,000	594,639	383,469	122,308	65,529	19,727	21,670	* 6,013	* 5,996	* 1,617	* 1,035	0	0
$50,000 under $75,000	1,655,721	1,161,538	299,252	235,382	49,787	86,248	14,622	30,653	* 4,062	* 5,530	** 2,008	** 4,025
$75,000 under $100,000	1,434,515	1,105,469	335,062	316,601	50,235	109,616	22,556	31,209	* 1,514	* 2,466	**	**
$100,000 under $200,000	3,148,560	2,642,208	737,356	1,390,683	200,375	765,722	81,384	256,266	11,416	46,040	* 7,052	* 33,129
$200,000 under $500,000	1,231,567	1,026,418	324,867	1,009,110	241,871	1,425,003	121,883	759,448	46,891	269,797	** 3,236	** 25,228
$500,000 under $1,000,000	1,789	2,031	** 74,794	** 375,660	114,097	1,260,030	76,956	861,884	20,542	266,175	0	0
$1,000,000 or more	0	0	**	**	148,155	5,779,831	126,008	4,789,419	17,989	839,869	**	**
Nontaxable returns, total	**3,131,680**	**2,079,399**	**585,259**	**1,883,436**	**249,183**	**902,682**	**68,237**	**327,189**	**19,126**	**60,301**	**59,407**	**272,822**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Nonrefundable credits—continued										Total refundable credits	
	Other nonrefundable credits—continued										Total	
	Credit for elderly and disabled		Alternative motor vehicle credit		Alternative fuel vehicle refueling prop. credit		Qualified plug-in electric vehicle credit		Mortgage interest credit			
	Number of returns	Amount	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)	(34)	(35)
All returns, total	**40,263**	**3,734**	**22,513**	**103,380**	**87,508**	**42,683**	**166,244**	**1,037,358**	**90,788**	**136,590**	**66,051,616**	**233,400,306**
No adjusted gross income	** 4,766	** 526	0	0	0	0	* 43	* 223	0	0	2,160,810	7,612,477
$1 under $5,000	**	**	0	0	0	0	0	0	0	0	3,685,785	8,361,006
$5,000 under $10,000	**	**	0	0	0	0	0	0	0	0	4,930,755	14,101,025
$10,000 under $15,000	8,037	1,063	0	0	0	0	0	0	0	0	6,724,708	23,555,621
$15,000 under $20,000	** 27,461	** 2,144	**	**	0	0	** 2,007	** 268	0	0	6,945,722	23,422,907
$20,000 under $25,000	**	**	0	0	0	0	**	**	** 3,024	** 3,051	4,600,897	19,325,107
$25,000 under $30,000	0	0	** 2,990	** 3,322	**	**	* 3,015	* 3,457	**	**	3,582,585	17,840,301
$30,000 under $40,000	0	0	* 3,981	* 5,706	**	**	* 3,000	* 7,711	* 7,065	* 5,778	6,022,436	27,335,462
$40,000 under $50,000	0	0	** 6,052	** 28,138	** 5,061	** 3,028	* 3,077	* 4,824	10,072	10,980	4,145,565	15,713,661
$50,000 under $75,000	0	0	**	**	* 5,047	* 3,415	16,682	73,113	30,127	46,300	6,958,194	23,111,395
$75,000 under $100,000	0	0	**	**	* 4,374	* 1,880	12,445	75,924	20,055	37,824	4,577,464	16,305,247
$100,000 under $200,000	0	0	* 5,311	* 35,626	33,680	15,696	58,579	396,619	19,740	31,813	8,750,577	30,080,678
$200,000 under $500,000	0	0	2,537	19,660	29,450	13,397	** 60,151	** 423,925	** 693	** 797	2,952,371	6,589,267
$500,000 under $1,000,000	0	0	987	6,411	7,010	3,700	**	**	**	**	11,444	35,420
$1,000,000 under $1,500,000	0	0	* 303	* 2,061	1,563	836	3,132	22,206	0	0	1,080	5,080
$1,500,000 under $2,000,000	0	0	107	733	555	323	1,411	9,399	0	0	** 1,137	** 5,334
$2,000,000 under $5,000,000	0	0	185	1,284	596	311	1,849	13,584	** 12	** 47	**	**
$5,000,000 under $10,000,000	0	0	30	209	113	67	460	3,213	**	**	**	**
$10,000,000 or more	0	0	31	231	57	32	391	2,894	**	**	85	317
Taxable returns, total	**9,911**	**1,141**	**14,162**	**82,420**	**83,023**	**40,479**	**126,475**	**871,141**	**68,280**	**92,045**	**25,281,675**	**58,826,526**
No adjusted gross income	** 683	** 472	0	0	0	0	**	**	0	0	** 1,945	** 2,749
$1 under $5,000	**	**	0	0	0	0	0	0	0	0	**	**
$5,000 under $10,000	0	0	0	0	0	0	0	0	0	0	**	**
$10,000 under $15,000	0	0	0	0	0	0	0	0	0	0	28,036	2,397
$15,000 under $20,000	** 9,229	** 669	0	0	0	0	0	0	0	0	1,086,055	364,353
$20,000 under $25,000	**	**	0	0	0	0	0	0	**	**	899,371	146,895
$25,000 under $30,000	0	0	0	0	**	**	0	0	0	0	441,270	328,644
$30,000 under $40,000	0	0	** 5,007	** 19,437	**	**	0	0	** 4,042	** 3,791	1,194,332	1,201,235
$40,000 under $50,000	0	0	**	**	** 4,025	** 2,782	0	0	* 7,047	* 7,062	1,690,494	2,291,751
$50,000 under $75,000	0	0	**	**	* 4,028	* 2,397	** 2,000	** 11,512	20,061	25,410	4,603,575	9,341,194
$75,000 under $100,000	0	0	**	**	* 3,057	* 1,459	* 6,114	* 39,906	17,038	23,357	3,913,443	11,016,752
$100,000 under $200,000	0	0	* 5,012	* 33,580	32,568	15,177	51,015	344,844	19,391	31,617	8,466,915	27,536,884
$200,000 under $500,000	0	0	2,502	18,474	29,450	13,397	** 60,103	** 423,585	** 690	** 762	2,942,531	6,548,044
$500,000 under $1,000,000	0	0	987	6,411	7,010	3,700	**	**	**	**	11,413	34,928
$1,000,000 or more	0	0	656	4,518	2,885	1,568	7,243	51,295	* 12	* 47	2,296	10,699
Nontaxable returns, total	**30,352**	**2,592**	**8,350**	**20,960**	4,485	2,203	**39,769**	**166,217**	**22,508**	**44,545**	**40,769,941**	**174,573,781**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Total refundable credits—continued											
	Earned income credit		Refundable child tax credit or additional child tax credit		American opportunity credit		Recovery rebate credit [2]		Net premium tax credit		Qualified sick and family leave credit for leave taken before April 1, 2021	
	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)
All returns, total	**32,216,183**	**65,684,435**	**37,771,612**	**115,869,125**	**6,027,056**	**5,170,213**	**12,188,336**	**20,863,054**	**4,343,215**	**3,625,006**	**1,185,058**	**4,734,950**
No adjusted gross income	406,043	813,324	684,329	2,525,090	93,819	87,508	1,204,696	2,140,771	167,952	161,445	88,301	899,109
$1 under $5,000	2,974,347	2,772,092	893,885	3,028,202	190,600	165,808	982,518	1,609,728	198,657	94,518	49,115	317,545
$5,000 under $10,000	4,309,924	7,165,617	1,149,241	3,852,416	308,906	262,760	1,010,617	1,643,802	283,942	156,379	121,090	416,112
$10,000 under $15,000	6,019,036	13,287,440	1,974,822	6,282,579	431,793	365,551	1,083,251	1,821,306	431,431	217,946	190,041	545,895
$15,000 under $20,000	6,150,544	12,337,104	2,172,283	7,231,402	517,500	436,192	1,023,776	1,696,315	462,948	235,695	145,918	405,066
$20,000 under $25,000	3,444,185	9,244,718	2,153,242	6,901,308	465,093	387,495	847,365	1,342,686	481,852	279,577	93,384	291,415
$25,000 under $30,000	2,430,277	7,949,431	2,211,740	6,975,758	454,589	372,029	680,506	1,089,026	435,912	313,278	71,296	235,153
$30,000 under $40,000	4,190,239	9,483,046	4,155,627	12,843,786	675,713	550,652	1,017,431	1,681,569	652,726	514,139	113,675	437,576
$40,000 under $50,000	1,941,773	2,436,900	3,018,270	9,638,816	427,894	357,207	790,649	1,298,324	407,628	400,279	68,024	288,623
$50,000 under $75,000	349,815	194,764	5,292,340	16,812,937	773,375	682,045	1,453,699	2,329,436	498,157	574,894	114,333	432,566
$75,000 under $100,000	0	0	3,797,697	12,242,372	521,785	434,052	774,753	1,307,237	173,985	309,598	43,892	210,849
$100,000 under $200,000	0	0	7,367,233	22,012,302	1,165,989	1,068,914	1,317,554	2,900,994	128,414	308,784	60,235	180,729
$200,000 under $500,000	0	0	2,895,919	5,517,608	0	0	1,521	1,861	17,188	47,691	21,674	58,687
$500,000 under $1,000,000	0	0	4,984	4,548	0	0	0	0	1,761	7,599	3,280	12,267
$1,000,000 under $1,500,000	0	0	0	0	0	0	0	0	489	2,337	301	1,000
$1,500,000 under $2,000,000	0	0	0	0	0	0	0	0	* 66	* 464	193	884
$2,000,000 under $5,000,000	0	0	0	0	0	0	0	0	88	312	238	1,184
$5,000,000 under $10,000,000	0	0	0	0	0	0	0	0	* 10	* 34	43	177
$10,000,000 or more	0	0	0	0	0	0	0	0	* 8	* 39	23	112
Taxable returns, total	2,277,353	647,962	**17,348,458**	**43,799,637**	**2,572,351**	**2,082,995**	**3,507,260**	**5,691,749**	**1,560,690**	**1,098,957**	**161,516**	**234,337**
No adjusted gross income	** 1,057	** 128	** 1,274	** 1,437	139	141	344	953	** 2,239	** 501	** 993	** 50
$1 under $5,000	**	**	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	0	0	**	**	0	0	0	0	0	0	0	0
$10,000 under $15,000	24,055	1,916	**	**	0	0	0	0	**	**	**	**
$15,000 under $20,000	1,044,928	351,946	0	0	10,062	842	* 2,065	* 1,239	59,086	9,353	* 3,981	* 834
$20,000 under $25,000	712,745	78,571	0	0	34,234	6,467	13,478	7,966	190,059	51,173	* 5,980	* 1,631
$25,000 under $30,000	23,458	1,238	* 3,024	* 4,535	54,341	16,833	165,820	223,945	180,022	70,529	* 7,300	* 4,276
$30,000 under $40,000	199,228	139,402	141,515	218,208	205,351	127,415	388,060	525,020	336,903	172,274	11,149	7,048
$40,000 under $50,000	261,852	72,429	833,023	1,419,467	198,093	142,846	341,315	460,073	232,036	131,941	12,204	7,635
$50,000 under $75,000	10,030	2,331	3,174,317	7,192,682	490,688	400,763	831,163	1,111,078	305,024	234,601	29,438	29,516
$75,000 under $100,000	0	0	3,190,730	8,897,721	453,563	359,898	545,748	797,414	124,451	155,545	15,276	14,467
$100,000 under $200,000	0	0	7,113,056	20,581,675	1,125,879	1,027,791	1,217,804	2,562,263	111,308	214,764	49,870	96,081
$200,000 under $500,000	0	0	2,886,542	5,479,368	0	0	* 1,462	* 1,798	17,146	47,494	21,271	57,419
$500,000 under $1,000,000	0	0	4,977	4,543	0	0	0	0	1,756	7,597	3,263	12,043
$1,000,000 or more	0	0	0	0	0	0	0	0	661	3,185	792	3,335
Nontaxable returns, total	**29,938,830**	**65,036,473**	**20,423,153**	**72,069,488**	**3,454,705**	**3,087,218**	**8,681,076**	**15,171,306**	**2,782,524**	**2,526,049**	**1,023,541**	**4,500,613**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Total refundable credits—continued				Refundable credits used to offset income tax before credits							
	Refundable child and dependent care credit		Qualified sick and family leave credit for leave taken after March 31, 2021		Total		Earned income credit used to offset income tax before credits		Refundable child tax credit or additional child tax 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	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**5,632,571**	**11,980,877**	**1,198,515**	**5,434,617**	**43,829,777**	**85,032,586**	**15,303,483**	**9,374,006**	**23,390,345**	**57,613,280**	**3,173,123**	**2,379,377**
No adjusted gross income	1,876	5,719	85,939	971,741	1,735	3,575	66	131	** 639	** 1,772	278	160
$1 under $5,000	36,207	35,604	41,661	337,508	* 4,064	* 197	* 3,024	* 115	0	0	0	0
$5,000 under $10,000	90,749	169,945	105,548	432,839	* 6,099	* 4,070	* 5,039	* 3,241	**	**	0	0
$10,000 under $15,000	205,915	470,489	176,484	561,914	1,719,741	193,139	1,589,770	176,998	20,124	3,318	* 3,024	* 67
$15,000 under $20,000	238,324	589,674	172,210	491,272	4,002,356	1,366,607	3,672,745	1,199,061	79,779	24,453	21,132	1,900
$20,000 under $25,000	239,669	520,386	92,882	353,062	2,914,590	1,232,496	2,176,766	660,342	154,354	73,571	67,470	13,956
$25,000 under $30,000	279,103	628,226	70,115	274,829	2,833,589	1,972,863	1,866,658	1,246,168	204,096	153,492	208,272	55,763
$30,000 under $40,000	568,062	1,271,410	119,283	550,877	5,477,978	6,592,594	3,810,635	4,077,845	1,416,234	1,343,002	347,801	217,802
$40,000 under $50,000	398,957	908,172	85,148	381,613	3,951,111	6,895,128	1,844,323	1,824,117	2,420,332	3,925,221	275,892	182,819
$50,000 under $75,000	664,438	1,560,088	113,802	524,090	6,760,443	16,647,716	334,456	185,988	5,144,468	13,378,333	609,040	467,414
$75,000 under $100,000	606,370	1,518,100	52,526	273,499	4,505,449	14,315,680	0	0	3,735,941	11,519,311	494,234	393,758
$100,000 under $200,000	1,582,558	3,400,298	57,151	206,442	8,690,273	29,200,015	0	0	7,317,095	21,692,944	1,145,981	1,045,738
$200,000 under $500,000	720,342	902,766	22,493	60,103	2,948,637	6,562,875	0	0	** 2,897,284	** 5,497,865	0	0
$500,000 under $1,000,000	0	0	2,447	10,948	11,413	34,928	0	0	**	**	0	0
$1,000,000 under $1,500,000	0	0	403	1,734	1,080	5,080	0	0	0	0	0	0
$1,500,000 under $2,000,000	0	0	174	874	** 1,134	** 5,304	0	0	0	0	0	0
$2,000,000 under $5,000,000	0	0	202	1,135	**	**	0	0	0	0	0	0
$5,000,000 under $10,000,000	0	0	34	101	**	**	0	0	0	0	0	0
$10,000,000 or more	0	0	16	35	85	317	0	0	0	0	0	0
Taxable returns, total	**2,893,711**	**5,019,891**	**165,992**	**242,726**	**** 25,281,687**	**** 58,826,526**	**2,277,353**	**647,962**	**** 17,348,458**	**** 43,799,637**	**2,572,351**	**2,082,995**
No adjusted gross income	** 2,019	** 2,189	0	0	** 1,945	** 2,749	** 1,057	** 128	** 1,274	** 1,437	139	141
$1 under $5,000	0	0	0	0	**	**	**	**	0	0	0	0
$5,000 under $10,000	0	0	0	0	**	**	0	0	**	**	0	0
$10,000 under $15,000	0	0	** 2,973	** 149	28,036	2,397	24,055	1,916	**	**	0	0
$15,000 under $20,000	0	0	**	**	1,086,055	364,353	1,044,928	351,946	0	0	10,062	842
$20,000 under $25,000	0	0	* 3,000	* 1,086	899,371	146,895	712,745	78,571	0	0	34,234	6,467
$25,000 under $30,000	**	**	9,272	4,364	441,270	328,644	23,458	1,238	* 3,024	* 4,535	54,341	16,833
$30,000 under $40,000	* 3,024	* 1,369	12,011	8,459	1,194,332	1,201,235	199,228	139,402	141,515	218,208	205,351	127,415
$40,000 under $50,000	47,389	41,380	20,743	15,979	1,690,494	2,291,751	261,852	72,429	833,023	1,419,467	198,093	142,846
$50,000 under $75,000	236,714	343,365	27,681	26,284	4,603,575	9,341,194	10,030	2,331	3,174,317	7,192,682	490,688	400,763
$75,000 under $100,000	396,572	766,584	19,542	23,270	3,913,443	11,016,752	0	0	3,190,730	8,897,721	453,563	359,898
$100,000 under $200,000	1,487,818	2,962,477	45,521	89,693	8,466,927	27,536,885	0	0	7,113,056	20,581,675	1,125,879	1,027,791
$200,000 under $500,000	720,177	902,526	21,996	58,887	** 2,942,531	** 6,548,044	0	0	** 2,886,542	** 5,479,368	0	0
$500,000 under $1,000,000	0	0	2,428	10,687	11,413	34,928	0	0	4,977	4,543	0	0
$1,000,000 or more	0	0	825	3,868	2,296	10,699	0	0	0	0	0	0
Nontaxable returns, total	**2,738,860**	**6,960,987**	**1,032,523**	**5,191,891**	**** 18,548,090**	**** 26,206,060**	**13,026,130**	**8,726,044**	**** 6,041,888**	**** 13,813,643**	**600,772**	**296,382**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Tax credits—continued				Income tax after credits		Net investment income tax		Total income tax		All other taxes	
	Refundable credits used to offset income tax before credits—continued										Total	
	Recovery rebate credit used to offset income tax before credits [2]		Refundable child and dependent care 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
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**5,070,792**	**7,093,487**	**3,462,895**	**5,987,803**	**104,549,808**	**2,136,650,742**	**7,211,136**	**59,697,612**	**104,573,768**	**2,196,348,205**	**33,570,834**	**104,553,699**
No adjusted gross income	631	1,127	** 7,137	** 5,253	4,361	186,617	** 66	** 271	4,367	186,881	248,414	768,855
$1 under $5,000	** 2,097	** 895	0	0	142,544	73,072	**	**	142,593	73,079	1,278,761	571,914
$5,000 under $10,000	**	**	0	0	184,757	78,223	0	0	184,757	78,223	1,685,278	1,586,085
$10,000 under $15,000	89,118	10,878	0	0	1,055,682	211,113	0	0	1,055,682	211,113	2,218,265	3,020,428
$15,000 under $20,000	278,892	105,633	0	0	3,224,915	1,247,479	* 208	* 6	3,224,975	1,247,485	1,814,266	2,804,212
$20,000 under $25,000	413,876	370,508	**	**	4,511,505	4,047,553	637	78	4,511,653	4,047,630	1,550,823	2,536,842
$25,000 under $30,000	316,448	372,570	**	**	5,152,093	6,837,013	* 393	* 48	5,152,142	6,837,046	1,396,729	2,470,298
$30,000 under $40,000	494,438	613,659	30,496	13,281	10,941,846	21,563,554	868	273	10,942,006	21,563,813	2,415,902	4,502,881
$40,000 under $50,000	426,709	540,576	150,830	127,092	10,178,852	28,872,618	795	285	10,179,035	28,872,871	1,966,714	4,141,101
$50,000 under $75,000	1,070,807	1,358,252	467,098	695,711	20,079,918	93,196,258	1,901	820	20,080,197	93,197,007	3,839,237	9,204,494
$75,000 under $100,000	686,884	989,547	532,741	1,044,510	13,899,298	105,625,288	1,852	947	13,899,732	105,626,193	2,609,463	7,499,556
$100,000 under $200,000	1,289,430	2,728,045	1,554,385	3,199,423	23,678,030	365,139,832	121,281	56,842	23,680,641	365,196,521	5,296,612	19,067,098
$200,000 under $500,000	* 1,462	* 1,798	720,208	902,535	9,011,428	437,089,172	** 7,083,133	** 59,638,040	9,025,608	443,362,161	5,282,814	18,941,328
$500,000 under $1,000,000	0	0	0	0	1,612,396	244,827,113	**	**	1,615,603	252,558,323	1,275,324	9,943,429
$1,000,000 under $1,500,000	0	0	0	0	375,593	115,008,024	**	**	376,495	119,130,275	297,329	3,838,891
$1,500,000 under $2,000,000	0	0	0	0	155,353	70,041,765	**	**	155,851	72,721,172	123,435	2,131,341
$2,000,000 under $5,000,000	0	0	0	0	232,933	184,436,241	**	**	233,680	192,544,953	183,745	4,804,521
$5,000,000 under $10,000,000	0	0	0	0	63,155	112,972,811	**	**	63,373	118,711,991	50,563	2,355,959
$10,000,000 or more	0	0	0	0	45,149	345,196,995	**	**	45,376	370,181,469	37,162	4,364,467
Taxable returns, total	**** 3,507,272**	**** 5,691,749**	**2,893,711**	**5,019,891**	**104,549,808**	**2,136,650,742**	**7,207,142**	**59,695,413**	**104,573,768**	**2,196,348,205**	**22,220,197**	**84,597,013**
No adjusted gross income	344	953	** 2,019	** 2,189	4,361	186,617	** 66	** 271	4,367	186,881	1,751	32,999
$1 under $5,000	0	0	0	0	142,544	73,072	**	**	142,593	73,079	15,056	4,258
$5,000 under $10,000	0	0	0	0	184,757	78,223	0	0	184,757	78,223	23,512	7,097
$10,000 under $15,000	0	0	0	0	1,055,682	211,113	0	0	1,055,682	211,113	113,058	130,557
$15,000 under $20,000	* 2,065	* 1,239	0	0	3,224,915	1,247,479	* 208	* 6	3,224,975	1,247,485	329,257	402,726
$20,000 under $25,000	13,478	7,966	0	0	4,511,505	4,047,553	* 489	* 76	4,511,653	4,047,630	570,412	792,969
$25,000 under $30,000	165,820	223,945	**	**	5,152,093	6,837,013	* 295	* 34	5,152,142	6,837,046	606,106	907,417
$30,000 under $40,000	388,060	525,020	* 3,024	* 1,369	10,941,846	21,563,554	770	260	10,942,006	21,563,813	1,344,977	2,162,090
$40,000 under $50,000	341,315	460,073	47,389	41,380	10,178,852	28,872,618	600	253	10,179,035	28,872,871	1,363,698	2,427,036
$50,000 under $75,000	831,163	1,111,078	236,714	343,365	20,079,918	93,196,258	1,545	749	20,080,197	93,197,007	3,092,800	6,827,208
$75,000 under $100,000	545,748	797,414	396,572	766,584	13,899,298	105,625,288	1,770	905	13,899,732	105,626,193	2,340,907	6,334,068
$100,000 under $200,000	** 1,217,816	** 2,562,263	1,487,818	2,962,477	23,678,030	365,139,832	120,976	56,723	23,680,641	365,196,521	5,173,997	18,258,739
$200,000 under $500,000	* 1,462	* 1,798	720,177	902,526	9,011,428	437,089,172	** 7,080,422	** 59,636,135	9,025,608	443,362,161	5,277,580	18,879,710
$500,000 under $1,000,000	0	0	0	0	1,612,396	244,827,113	**	**	1,615,603	252,558,323	1,275,017	9,940,532
$1,000,000 or more	0	0	0	0	872,183	827,655,837	**	**	874,776	873,289,859	692,069	17,489,608
Nontaxable returns, total	**** 1,563,520**	**** 1,401,739**	**569,184**	**967,912**	**0**	**0**	**3,994**	**2,198**	**0**	**0**	**11,350,637**	**19,956,686**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	All other taxes—continued											
	Self-employment tax		Social Security taxes on tip income		Uncollected Social Security tax		Total additional Social Security and Medicare tax		Uncollected Social Security and Medicare tax on tips or group-term life insurance		Interest on deferred tax on gain from certain installment sales	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**21,622,374**	**77,180,298**	**72,440**	**13,531**	**52,748**	**29,055**	**119,251**	**42,113**	**609,799**	**209,730**	**8,736**	**153,379**
No adjusted gross income	187,229	595,444	**	**	** 2,109	** 422	* 96	* 61	1,072	65	212	3,233
$1 under $5,000	1,176,024	521,399	** 4,034	** 116	**	**	* 6,047	* 477	* 5,031	* 48	0	0
$5,000 under $10,000	1,536,614	1,540,698	* 4,031	* 1,363	* 6,030	* 3,517	* 9,054	* 4,407	19,230	2,121	0	0
$10,000 under $15,000	2,021,411	2,907,764	10,079	3,244	* 7,041	* 1,850	16,112	5,095	25,149	4,290	0	0
$15,000 under $20,000	1,561,123	2,681,015	* 9,037	* 1,948	* 3,024	* 1,778	11,053	3,726	22,150	4,266	** 320	** 1,571
$20,000 under $25,000	1,245,945	2,388,293	* 8,142	* 1,551	* 7,996	* 3,173	15,130	4,724	21,127	6,039	0	0
$25,000 under $30,000	1,058,826	2,317,026	* 5,340	* 866	* 3,007	* 2,494	* 8,347	* 3,360	26,131	3,924	0	0
$30,000 under $40,000	1,595,889	4,015,857	* 7,022	* 739	** 9,354	** 2,921	14,368	3,297	49,379	16,372	0	0
$40,000 under $50,000	1,266,510	3,556,546	* 4,015	* 1,588	**	**	* 6,022	* 1,952	34,463	15,528	0	0
$50,000 under $75,000	2,440,689	7,615,414	* 9,052	* 984	* 3,015	* 438	12,067	1,422	85,792	37,613	**	**
$75,000 under $100,000	1,673,199	6,075,802	* 2,999	* 299	* 4,021	* 1,474	* 7,020	* 1,773	67,685	26,032	* 49	* 91
$100,000 under $200,000	3,380,718	15,487,367	* 7,310	* 800	* 3,163	* 1,732	9,474	2,533	172,080	46,967	636	2,153
$200,000 under $500,000	1,723,856	13,512,409	* 1,186	* 21	2,954	3,929	3,395	3,950	66,669	35,986	** 7,518	** 146,331
$500,000 under $1,000,000	451,000	5,570,249	** 156	** 1	* 494	* 3,256	* 502	* 3,256	8,524	5,898	**	**
$1,000,000 under $1,500,000	120,936	2,082,900	0	0	152	52	152	52	2,668	940	**	**
$1,500,000 under $2,000,000	53,125	1,134,113	**	**	98	254	107	255	887	2,235	**	**
$2,000,000 under $5,000,000	84,717	2,440,634	* 26	* 10	141	676	152	686	1,290	916	**	**
$5,000,000 under $10,000,000	25,105	1,096,116	* 7	* [4]	88	853	91	853	281	196	**	**
$10,000,000 or more	19,459	1,641,252	* 3	* [4]	59	234	60	234	190	294	**	**
Taxable returns, total	**11,871,962**	**58,584,189**	**39,199**	**4,456**	**24,509**	**16,604**	**61,804**	**21,060**	**495,542**	**175,545**	**8,133**	**149,173**
No adjusted gross income	1,160	23,192	0	0	0	0	0	0	0	0	* 16	* 841
$1 under $5,000	8,367	2,248	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	17,476	6,494	0	0	0	0	0	0	0	0	0	0
$10,000 under $15,000	93,784	121,932	** 3,024	** 234	** 6,031	** 2,359	** 4,032	** 298	** 5,050	** 335	0	0
$15,000 under $20,000	248,027	363,888	**	**	0	0	**	**	**	**	0	0
$20,000 under $25,000	413,724	721,363	* 4,110	* 148	**	**	* 8,125	* 2,284	10,072	4,092	0	0
$25,000 under $30,000	410,459	835,084	* 3,324	* 489	**	**	* 4,332	* 648	15,103	3,654	0	0
$30,000 under $40,000	789,638	1,830,456	* 6,014	* 238	** 4,315	** 1,371	* 8,321	* 1,246	34,256	6,258	0	0
$40,000 under $50,000	784,431	1,935,568	* 3,007	* 1,236	**	**	* 5,014	* 1,599	30,436	10,149	0	0
$50,000 under $75,000	1,861,340	5,436,229	* 8,034	* 980	* 3,015	* 438	11,050	1,418	82,775	35,614	0	0
$75,000 under $100,000	1,479,103	5,077,522	* 2,999	* 299	* 4,017	* 1,474	* 7,016	* 1,773	65,345	22,038	0	0
$100,000 under $200,000	3,290,052	14,809,847	* 7,310	* 800	* 3,159	* 1,727	9,470	2,528	172,028	46,961	* 613	* 2,062
$200,000 under $500,000	1,720,291	13,460,379	** 1,332	** 21	2,940	3,910	3,380	3,931	66,637	35,965	** 7,503	** 146,269
$500,000 under $1,000,000	450,868	5,568,515	**	**	* 494	* 3,256	* 502	* 3,256	8,524	5,898	**	**
$1,000,000 or more	303,243	8,391,472	44	12	538	2,068	562	2,080	5,316	4,580	**	**
Nontaxable returns, total	**9,750,412**	**18,596,109**	**33,241**	**9,075**	**28,238**	**12,451**	**57,448**	**21,053**	**114,257**	**34,185**	**603**	**4,206**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	All other taxes—continued										Refundable credits used to offset all other taxes	
	Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Total additional Medicare tax		Total additional taxes		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**4,484,060**	**5,199,727**	**172,532**	**1,215,538**	**456,717**	**220,396**	**6,028,804**	**14,590,722**	**374,109**	**611,859**	**9,960,608**	**13,067,968**
No adjusted gross income	19,097	19,433	1,535	19,495	4,381	2,032	14,803	30,844	3,431	71,614	155,938	183,889
$1 under $5,000	49,372	5,285	* 1,557	* 12,207	* 6,030	* 3,048	1,625	1,209	** 7,141	** 892	834,488	341,645
$5,000 under $10,000	92,640	11,084	* 6	* 78	* 5,440	* 2,742	476	1,055	**	**	1,355,963	1,240,696
$10,000 under $15,000	106,020	36,042	* 3	* 37	13,473	6,140	948	860	* 7,113	* 2,403	1,942,958	2,380,013
$15,000 under $20,000	156,257	59,998	* 1,327	* 4,017	* 3,998	* 1,999	1,276	918	* 5,040	* 2,523	1,420,103	1,712,084
$20,000 under $25,000	167,288	54,384	* 1,012	* 13,468	* 4,989	* 2,074	2,198	843	8,559	1,685	904,792	1,327,399
$25,000 under $30,000	178,749	57,382	* 8	* 146	7,697	3,487	521	1,163	9,422	2,014	720,780	1,190,917
$30,000 under $40,000	400,859	184,260	* 1,591	* 7,411	32,528	13,390	3,870	3,510	23,100	10,108	988,264	1,733,481
$40,000 under $50,000	367,443	204,994	* 1,002	* 4,753	30,604	13,762	1,010	1,837	23,298	6,162	584,406	1,111,746
$50,000 under $75,000	718,971	510,448	5,076	6,102	94,671	43,105	6,355	7,896	88,226	35,369	700,563	1,135,398
$75,000 under $100,000	550,714	569,709	4,550	11,852	66,693	35,173	9,897	4,967	52,563	18,321	244,963	471,548
$100,000 under $200,000	1,139,796	1,904,243	26,909	154,225	144,331	68,576	338,361	88,712	90,255	69,791	104,311	229,535
$200,000 under $500,000	451,217	1,268,127	55,316	248,309	** 40,836	** 23,717	3,951,107	3,084,068	39,881	44,744	3,069	9,581
$500,000 under $1,000,000	60,602	241,292	32,274	200,077	**	**	1,100,971	3,465,462	6,387	15,874	* 5	* 5
$1,000,000 under $1,500,000	11,991	31,890	12,953	99,220	569	231	256,641	1,547,073	2,458	8,347	0	0
$1,500,000 under $2,000,000	4,800	9,128	5,572	54,480	175	515	106,351	887,128	1,453	12,199	** 5	** 30
$2,000,000 under $5,000,000	6,063	22,399	11,703	134,221	217	349	157,658	2,089,310	3,082	60,530	**	**
$5,000,000 under $10,000,000	1,411	6,383	4,826	75,896	68	48	43,150	1,110,597	1,253	39,458	**	**
$10,000,000 or more	770	3,247	5,313	169,545	16	8	31,587	2,263,270	1,447	209,825	0	0
Taxable returns, total	**3,542,652**	**4,810,654**	**162,076**	**1,103,169**	**357,354**	**173,014**	**6,000,218**	**14,545,259**	**304,808**	**518,838**	**	**
No adjusted gross income	42	1,092	79	2,457	0	0	622	5,686	353	371	0	0
$1 under $5,000	* 7,022	* 892	0	0	0	0	** 1,325	** 1,151	** 1,650	** 1,942	0	0
$5,000 under $10,000	* 6,034	* 567	0	0	** 2,019	** 332	**	**	0	0	0	0
$10,000 under $15,000	10,219	4,873	0	0	0	0	0	0	0	0	0	0
$15,000 under $20,000	45,185	24,068	0	0	0	0	* 102	* 31	**	**	0	0
$20,000 under $25,000	81,974	26,164	** 2,551	** 17,995	0	0	* 1,126	* 342	* 4,202	* 1,053	0	0
$25,000 under $30,000	92,286	27,517	**	**	**	**	* 151	* 111	* 3,073	* 90	0	0
$30,000 under $40,000	235,196	116,285	**	**	12,421	4,976	2,024	737	14,046	7,576	0	0
$40,000 under $50,000	277,693	156,041	**	**	25,401	11,816	566	1,017	17,125	2,897	0	0
$50,000 under $75,000	619,370	449,978	* 3,009	* 2,656	76,538	34,438	5,061	3,608	76,780	31,215	0	0
$75,000 under $100,000	507,558	529,356	* 3,363	* 2,510	59,369	30,312	8,834	4,175	45,515	15,596	0	0
$100,000 under $200,000	1,123,488	1,892,752	25,270	98,746	139,749	66,284	334,709	84,865	86,186	68,033	0	0
$200,000 under $500,000	450,989	1,267,357	55,181	245,713	** 40,811	** 23,704	3,949,558	3,082,302	39,810	43,936	**	**
$500,000 under $1,000,000	60,576	240,989	32,266	200,029	**	**	1,100,827	3,464,985	6,382	15,871	0	0
$1,000,000 or more	25,021	72,722	40,356	533,063	1,046	1,151	595,313	7,896,250	9,687	330,257	0	0
Nontaxable returns, total	**941,407**	**389,074**	**10,457**	**112,369**	**99,363**	**47,382**	**28,586**	**45,463**	**69,301**	**93,022**	**** 9,960,607**	**** 13,067,969**

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 2021 (Filing Year 2022)—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—continued										Total tax liability	
	Earned income credit used to offset other taxes		Refundable child tax credit or additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		Recovery rebate credit used to offset other taxes [2]		Refundable child and dependent care credit 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	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**7,204,793**	**7,802,494**	**2,031,748**	**2,799,308**	**331,071**	**171,855**	**586,244**	**532,573**	**202,168**	**219,166**	**108,226,969**	**2,287,567,821**
No adjusted gross income	103,395	84,209	** 95,930	** 119,107	1,783	1,416	16,697	21,608	** 5,191	** 4,165	140,912	769,894
$1 under $5,000	755,118	301,108	34,773	13,704	13,954	4,817	** 98,722	** 43,814	** 1,036	** 2,971	655,294	300,353
$5,000 under $10,000	1,227,921	1,112,169	**	**	26,193	12,814	**	**	**	**	594,280	420,610
$10,000 under $15,000	1,802,617	2,124,232	70,681	97,316	30,814	14,128	65,341	51,695	**	**	1,659,012	844,658
$15,000 under $20,000	1,228,981	1,385,495	73,030	121,442	42,829	21,175	73,273	57,022	** 1,222	** 1,605	3,721,889	2,334,196
$20,000 under $25,000	689,754	982,240	99,342	178,100	33,314	14,929	62,922	40,113	**	**	4,756,892	5,251,906
$25,000 under $30,000	544,793	816,682	151,490	223,011	34,674	12,114	39,266	29,291	**	**	5,363,579	8,110,759
$30,000 under $40,000	648,744	837,627	454,704	610,785	35,566	16,044	34,777	35,529	13,518	15,776	11,220,001	24,315,719
$40,000 under $50,000	192,387	154,292	398,391	630,408	29,056	20,168	36,567	46,760	29,231	30,569	10,384,400	31,886,983
$50,000 under $75,000	11,083	4,440	475,547	568,658	60,528	38,352	89,628	103,741	72,926	58,136	20,417,216	101,214,256
$75,000 under $100,000	0	0	133,319	155,039	13,735	10,741	48,133	59,428	50,601	66,140	14,042,795	112,606,133
$100,000 under $200,000	0	0	41,677	72,905	8,625	5,157	20,911	43,564	28,379	39,715	23,749,622	383,948,600
$200,000 under $500,000	0	0	** 2,863	** 8,833	0	0	* 8	* 9	66	91	9,030,226	462,271,797
$500,000 under $1,000,000	0	0	**	**	0	0	0	0	0	0	1,615,909	262,500,619
$1,000,000 under $1,500,000	0	0	0	0	0	0	0	0	0	0	376,568	122,969,070
$1,500,000 under $2,000,000	0	0	0	0	0	0	0	0	0	0	155,882	74,853,313
$2,000,000 under $5,000,000	0	0	0	0	0	0	0	0	0	0	233,725	197,350,189
$5,000,000 under $10,000,000	0	0	0	0	0	0	0	0	0	0	63,384	121,069,291
$10,000,000 or more	0	0	0	0	0	0	0	0	0	0	45,384	374,549,473
Taxable returns, total	**0**	**0**	**	**	**0**	**0**	**0**	**0**	**0**	**0**	**104,573,748**	**2,280,782,390**
No adjusted gross income	0	0	0	0	0	0	0	0	0	0	4,367	220,539
$1 under $5,000	0	0	0	0	0	0	0	0	0	0	142,593	77,337
$5,000 under $10,000	0	0	0	0	0	0	0	0	0	0	184,757	85,319
$10,000 under $15,000	0	0	0	0	0	0	0	0	0	0	1,055,682	341,671
$15,000 under $20,000	0	0	0	0	0	0	0	0	0	0	3,224,975	1,650,211
$20,000 under $25,000	0	0	0	0	0	0	0	0	0	0	4,511,653	4,840,599
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	0	5,152,142	7,744,133
$30,000 under $40,000	0	0	0	0	0	0	0	0	0	0	10,942,006	23,720,927
$40,000 under $50,000	0	0	0	0	0	0	0	0	0	0	10,179,035	31,288,090
$50,000 under $75,000	0	0	0	0	0	0	0	0	0	0	20,080,197	99,990,669
$75,000 under $100,000	0	0	0	0	0	0	0	0	0	0	13,899,732	111,929,949
$100,000 under $200,000	0	0	0	0	0	0	0	0	0	0	23,680,629	383,389,183
$200,000 under $500,000	0	0	**	**	0	0	0	0	0	0	9,025,600	462,220,209
$500,000 under $1,000,000	0	0	0	0	0	0	0	0	0	0	1,615,603	262,497,734
$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	874,776	890,785,821
Nontaxable returns, total	**7,204,793**	**7,802,494**	** 2,031,747	** 2,799,308	**331,071**	**171,855**	**586,244**	**532,573**	**202,168**	**219,166**	**3,653,221**	**6,785,431**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Income tax withheld from Form W-2		Income tax withheld from Form 1099		Income tax withheld from other forms		Estimated tax 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
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	**140,403,775**	**2,354,668,316**	**137,245,950**	**1,470,768,559**	**117,913,495**	**1,275,505,679**	**37,574,056**	**173,057,656**	**5,455,513**	**14,447,476**	**10,159,899**	**534,373,752**
No adjusted gross income	640,292	5,449,942	540,057	2,741,324	306,505	2,113,070	269,856	560,473	18,426	22,504	110,329	2,064,841
$1 under $5,000	4,064,588	1,370,367	3,996,714	1,155,191	3,419,066	595,746	588,594	495,502	23,827	50,688	58,822	159,484
$5,000 under $10,000	6,323,360	3,332,171	6,251,992	2,750,263	5,415,780	1,888,110	968,376	796,753	26,644	18,706	78,511	365,369
$10,000 under $15,000	7,574,504	6,476,748	7,392,485	5,682,135	6,083,067	3,848,588	1,681,679	1,747,883	40,589	37,616	130,624	293,256
$15,000 under $20,000	7,907,052	9,661,344	7,796,660	8,715,040	6,141,020	5,810,364	2,305,738	2,792,648	32,432	49,634	120,478	365,015
$20,000 under $25,000	7,625,459	12,102,032	7,523,754	11,128,661	6,291,576	8,194,838	2,084,790	2,831,820	36,574	28,222	131,606	428,623
$25,000 under $30,000	7,868,685	15,830,679	7,782,871	14,776,012	6,667,902	11,727,269	1,947,864	2,912,313	39,238	39,005	123,452	415,092
$30,000 under $40,000	15,014,014	41,358,911	14,825,466	38,674,781	13,100,230	32,318,878	3,333,256	5,976,250	70,003	90,730	315,607	1,420,576
$40,000 under $50,000	12,192,137	46,987,677	12,005,136	44,564,650	10,602,954	37,798,866	2,775,477	6,393,319	54,275	75,850	350,464	1,490,098
$50,000 under $75,000	21,881,635	129,621,967	21,471,052	122,365,348	18,558,072	102,848,915	5,767,431	18,512,674	114,093	202,999	1,033,673	5,092,867
$75,000 under $100,000	14,292,717	130,834,491	14,006,109	122,898,051	11,956,280	100,714,354	4,586,619	21,273,549	91,093	160,521	970,227	5,749,954
$100,000 under $200,000	23,648,998	395,432,685	23,014,634	355,080,467	19,794,559	293,556,562	7,971,625	58,669,288	368,225	712,139	2,939,401	31,807,174
$200,000 under $500,000	8,911,962	423,723,887	8,461,828	333,864,988	7,564,914	292,301,958	2,752,492	37,728,237	3,079,750	2,697,276	2,387,504	69,580,742
$500,000 under $1,000,000	1,593,184	234,185,688	1,439,715	142,856,581	1,326,234	132,195,946	368,251	7,233,503	962,274	3,035,409	792,146	67,106,993
$1,000,000 under $1,500,000	371,612	112,306,534	325,353	53,517,858	302,075	50,288,126	78,423	1,765,661	217,137	1,281,601	239,678	41,384,047
$1,500,000 under $2,000,000	154,026	70,241,410	131,288	28,813,211	122,040	27,229,134	30,183	731,334	88,870	739,496	108,936	28,121,270
$2,000,000 under $5,000,000	231,445	193,155,480	192,869	66,929,068	179,500	63,508,271	43,826	1,473,924	130,317	1,705,777	177,469	80,893,528
$5,000,000 under $10,000,000	62,959	122,467,277	51,278	35,924,097	47,770	34,257,374	11,439	501,258	35,426	938,516	51,688	50,070,373
$10,000,000 or more	45,146	400,129,026	36,689	78,330,834	33,953	74,309,311	8,136	661,268	26,323	2,560,785	39,286	147,564,452
Taxable returns, total	**101,016,034**	**2,283,718,597**	**98,699,419**	**1,414,157,110**	**84,476,970**	**1,229,507,060**	**29,496,260**	**162,968,105**	**5,254,004**	**14,212,431**	**9,311,311**	**527,991,752**
No adjusted gross income	2,612	291,902	2,267	63,893	2,001	57,500	395	2,553	368	1,857	1,106	122,100
$1 under $5,000	57,199	63,111	47,650	54,399	31,541	3,460	21,167	9,240	** 3,332	** 43,520	* 4,576	* 5,455
$5,000 under $10,000	122,232	56,378	106,712	37,412	87,621	16,623	34,192	18,967	**	**	7,474	6,313
$10,000 under $15,000	902,309	776,977	888,073	737,202	679,984	454,727	223,266	257,909	* 4,031	* 3,327	16,180	29,431
$15,000 under $20,000	2,771,164	3,463,202	2,749,507	3,374,204	1,899,722	1,961,230	1,025,393	1,340,612	13,054	34,154	39,774	91,848
$20,000 under $25,000	4,130,201	6,796,803	4,092,829	6,540,940	3,447,011	4,981,152	1,111,920	1,500,309	22,205	13,648	79,189	228,438
$25,000 under $30,000	4,842,263	10,313,032	4,803,557	10,032,854	4,099,637	8,052,764	1,182,572	1,871,850	22,191	23,768	81,563	258,403
$30,000 under $40,000	10,457,382	30,499,671	10,344,390	29,615,680	8,899,018	24,402,692	2,501,260	4,884,920	50,769	66,497	231,510	910,842
$40,000 under $50,000	9,866,339	39,572,428	9,745,016	38,403,768	8,460,369	32,229,972	2,397,680	5,850,157	42,600	54,990	299,043	1,154,121
$50,000 under $75,000	19,549,241	118,676,678	19,199,561	113,447,460	16,406,291	94,657,885	5,362,596	17,823,084	103,935	184,957	935,186	4,371,377
$75,000 under $100,000	13,608,837	125,906,837	13,348,032	119,151,017	11,343,648	97,328,084	4,438,595	20,934,290	87,312	141,731	931,896	5,413,233
$100,000 under $200,000	23,347,114	391,506,915	22,740,818	352,633,026	19,549,002	291,369,804	7,907,898	58,425,170	366,074	710,118	2,891,307	30,891,682
$200,000 under $500,000	8,901,594	423,457,899	8,454,375	333,758,543	7,559,891	292,230,577	2,749,199	37,706,902	3,078,043	2,684,405	2,383,660	69,439,241
$500,000 under $1,000,000	1,592,668	234,147,004	1,439,333	142,837,301	1,326,025	132,189,809	368,167	7,231,814	962,078	3,024,179	791,973	67,093,614
$1,000,000 or more	864,879	898,189,760	737,300	263,469,411	685,210	249,570,782	171,959	5,110,328	498,012	7,225,278	616,874	347,975,654
Nontaxable returns, total	**39,387,741**	**70,949,720**	**38,546,530**	**56,611,449**	**33,436,525**	**45,998,619**	**8,077,796**	**10,089,551**	**201,508**	**235,046**	**848,588**	**6,382,001**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Tax payments—continued								Refundable credits refundable portion			
	Payments with request for extension of filing time		Excess Social Security taxes withheld		Credit for federal tax on gasoline and special fuels		Deferral for certain Schedule H or SE filers		Total		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
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)
All returns, total	**2,579,513**	**333,198,369**	**1,896,100**	**5,011,595**	**241,533**	**236,397**	**21,745**	**36,593**	**38,362,021**	**135,299,753**	**25,321,866**	**48,507,936**
No adjusted gross income	23,611	520,356	5,701	16,069	19,528	100,687	192	247	2,100,275	7,425,012	359,807	728,984
$1 under $5,000	21,825	21,892	* 1,239	* 961	9,348	5,079	** 10,307	** 6,584	3,572,454	8,019,164	2,825,663	2,470,868
$5,000 under $10,000	29,340	44,725	* 2,307	* 1,377	13,482	24,617	**	**	4,815,951	12,856,259	4,173,569	6,050,207
$10,000 under $15,000	22,335	39,854	** 3,428	** 818	17,352	15,014	**	**	6,243,533	20,982,469	5,458,559	10,986,210
$15,000 under $20,000	18,466	41,816	**	**	21,278	13,999	**	**	5,416,532	20,344,216	4,508,155	9,752,548
$20,000 under $25,000	28,192	58,391	2,852	499	13,484	10,332	**	**	3,511,561	16,765,212	2,477,558	7,602,136
$25,000 under $30,000	25,458	67,808	3,184	307	14,293	6,015	**	**	2,987,650	14,676,521	2,243,682	5,886,581
$30,000 under $40,000	48,972	159,182	3,678	1,606	23,318	17,400	**	**	4,619,843	19,009,387	2,778,676	4,567,575
$40,000 under $50,000	53,521	173,597	227	626	16,145	6,625	** 11,090	** 28,913	2,265,305	7,706,787	485,590	458,492
$50,000 under $75,000	173,139	805,640	14,700	11,874	22,062	6,112	**	**	2,055,651	5,328,281	10,607	4,336
$75,000 under $100,000	151,572	721,738	12,212	10,540	17,689	3,181	**	**	539,544	1,518,018	0	0
$100,000 under $200,000	555,184	4,572,338	586,475	678,715	35,353	12,055	**	**	226,353	651,128	0	0
$200,000 under $500,000	710,983	16,721,177	957,600	2,745,948	10,447	3,652	**	**	7,343	16,811	0	0
$500,000 under $1,000,000	343,394	23,232,194	200,322	966,994	** 7,753	** 11,628	* 64	* 449	** 28	** 487	0	0
$1,000,000 under $1,500,000	123,599	17,151,365	44,543	237,699	**	**	* 29	* 170	**	**	0	0
$1,500,000 under $2,000,000	63,917	13,191,047	18,256	98,132	**	**	* 26	* 97	**	**	0	0
$2,000,000 under $5,000,000	114,603	45,156,087	26,984	151,859	**	**	* 14	* 43	**	**	0	0
$5,000,000 under $10,000,000	38,736	36,399,519	7,183	42,834	**	**	* 11	* 40	**	**	0	0
$10,000,000 or more	32,665	174,119,644	5,208	44,737	**	**	10	51	0	0	0	0
Taxable returns, total	**2,424,026**	**332,217,641**	**1,876,205**	**4,983,745**	**113,567**	**48,486**	**11,921**	**29,909**	**	**	**0**	**0**
No adjusted gross income	370	104,406	74	639	** 1,034	** 1,895	** 2,040	** 2,298	0	0	0	0
$1 under $5,000	* 7,045	* 3,258	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	14,088	11,590	** 1,533	** 384	**	**	0	0	0	0	0	0
$10,000 under $15,000	9,150	10,456	0	0	0	0	0	0	0	0	0	0
$15,000 under $20,000	10,025	14,817	0	0	* 3,024	* 2,400	**	**	0	0	0	0
$20,000 under $25,000	17,186	39,539	**	**	* 3,000	* 1,612	0	0	0	0	0	0
$25,000 under $30,000	18,642	44,752	* 3,127	* 77	* 3,948	* 1,877	0	0	0	0	0	0
$30,000 under $40,000	37,851	102,817	* 2,340	* 829	8,306	3,732	**	**	0	0	0	0
$40,000 under $50,000	40,529	121,718	* 171	* 117	9,716	3,407	** 9,727	** 26,761	0	0	0	0
$50,000 under $75,000	154,553	701,654	12,858	9,876	16,711	3,767	**	**	0	0	0	0
$75,000 under $100,000	142,085	669,711	10,589	9,106	15,144	2,775	*	*	0	0	0	0
$100,000 under $200,000	545,537	4,450,642	585,693	675,566	34,557	11,870	*	*	**	**	0	0
$200,000 under $500,000	710,168	16,704,413	957,367	2,745,219	10,377	3,534	0	0	0	0	0	0
$500,000 under $1,000,000	343,317	23,226,296	200,294	966,868	** 7,750	** 11,616	* 64	* 449	0	0	0	0
$1,000,000 or more	373,480	286,011,571	102,159	575,064	**	**	90	401	0	0	0	0
Nontaxable returns, total	**155,487**	**980,728**	**19,894**	**27,850**	**127,966**	**187,911**	**9,824**	**6,684**	** 38,362,021	** 135,299,752	**25,321,866**	**48,507,936**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Refundable credits refundable portion—continued								Total income tax minus refundable credits [3]		Overpayment	
	Refundable child tax credit or additional child tax credit refundable portion		American opportunity credit refundable portion		Recovery rebate credit refundable portion [2]		Refundable child and dependent care credit refundable portion				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)
All returns, total	**18,541,727**	**55,456,537**	**3,208,328**	**2,618,981**	**8,312,892**	**13,236,995**	**2,643,717**	**5,773,909**	**145,337,695**	**2,047,980,485**	**115,781,497**	**494,571,248**
No adjusted gross income	671,975	2,468,082	92,617	85,932	1,197,555	2,118,036	1,713	4,917	2,164,244	-7,422,021	2,496,555	12,436,262
$1 under $5,000	891,371	3,014,498	188,597	160,991	979,321	1,594,412	** 332,826	** 673,068	3,827,370	-8,287,729	5,701,636	9,270,766
$5,000 under $10,000	1,145,039	3,788,544	305,609	249,947	1,004,018	1,614,408	**	**	5,115,509	-14,018,731	7,628,045	15,947,264
$10,000 under $15,000	1,950,712	6,181,945	422,874	351,356	1,066,686	1,758,733	**	**	7,752,354	-23,151,369	8,761,110	26,756,210
$15,000 under $20,000	2,151,962	7,085,506	487,699	413,118	987,022	1,533,661	** 477,812	** 1,108,348	9,083,646	-20,808,815	8,486,562	28,207,959
$20,000 under $25,000	2,122,884	6,649,638	414,467	358,609	797,307	932,065	**	**	8,213,179	-14,044,982	7,521,127	24,547,046
$25,000 under $30,000	2,153,253	6,599,254	380,877	304,152	480,944	687,166	275,095	619,718	8,290,450	-9,030,392	7,382,148	23,549,678
$30,000 under $40,000	3,827,642	10,890,000	441,895	316,806	605,230	1,032,381	560,583	1,242,353	15,769,111	820,945	13,219,561	38,639,853
$40,000 under $50,000	1,861,776	5,083,188	199,542	154,219	414,041	710,988	340,461	750,512	12,634,106	20,054,338	10,169,446	26,081,874
$50,000 under $75,000	1,396,365	2,865,946	213,262	176,279	556,768	867,443	393,405	806,242	22,434,816	86,733,328	16,516,708	45,220,571
$75,000 under $100,000	260,531	568,023	38,794	29,553	159,063	258,261	184,460	407,450	14,563,752	103,636,626	9,833,146	31,893,161
$100,000 under $200,000	101,314	246,454	22,095	18,020	64,884	129,386	77,244	161,160	23,963,293	364,315,857	13,479,031	57,848,172
$200,000 under $500,000	6,897	15,455	0	0	54	55	117	141	9,035,448	443,335,769	3,540,321	33,700,360
$500,000 under $1,000,000	* 5	* 4	0	0	0	0	0	0	1,615,634	252,557,830	596,199	19,288,880
$1,000,000 under $1,500,000	0	0	0	0	0	0	0	0	376,495	119,130,275	167,771	10,923,832
$1,500,000 under $2,000,000	0	0	0	0	0	0	0	0	155,854	72,721,144	76,214	7,085,495
$2,000,000 under $5,000,000	0	0	0	0	0	0	0	0	233,682	192,544,953	131,262	21,741,209
$5,000,000 under $10,000,000	0	0	0	0	0	0	0	0	63,374	118,711,988	41,134	14,208,878
$10,000,000 or more	0	0	0	0	0	0	0	0	45,376	370,181,469	33,520	47,223,777
Taxable returns, total	**0**	**0**	**0**	**0**	**	**	**0**	**0**	**104,573,768**	**2,196,348,205**	**68,051,282**	**297,491,596**
No adjusted gross income	0	0	0	0	0	0	0	0	4,367	186,881	1,444	156,329
$1 under $5,000	0	0	0	0	0	0	0	0	142,593	73,079	37,091	11,773
$5,000 under $10,000	0	0	0	0	0	0	0	0	184,757	78,223	71,557	25,779
$10,000 under $15,000	0	0	0	0	0	0	0	0	1,055,682	211,113	825,660	621,083
$15,000 under $20,000	0	0	0	0	0	0	0	0	3,224,975	1,247,485	2,495,970	2,377,379
$20,000 under $25,000	0	0	0	0	0	0	0	0	4,511,653	4,047,630	3,508,740	3,073,538
$25,000 under $30,000	0	0	0	0	0	0	0	0	5,152,142	6,837,046	3,989,138	4,042,863
$30,000 under $40,000	0	0	0	0	0	0	0	0	10,942,006	21,563,813	8,299,782	10,188,260
$40,000 under $50,000	0	0	0	0	0	0	0	0	10,179,035	28,872,871	7,738,387	12,026,195
$50,000 under $75,000	0	0	0	0	0	0	0	0	20,080,197	93,197,007	14,174,054	30,657,690
$75,000 under $100,000	0	0	0	0	0	0	0	0	13,899,732	105,626,193	9,160,603	26,507,121
$100,000 under $200,000	0	0	0	0	**	**	0	0	23,680,641	365,196,520	13,175,583	54,040,049
$200,000 under $500,000	0	0	0	0	0	0	0	0	9,025,608	443,362,162	3,527,933	33,435,581
$500,000 under $1,000,000	0	0	0	0	0	0	0	0	1,615,603	252,558,323	595,729	19,251,705
$1,000,000 or more	0	0	0	0	0	0	0	0	874,776	873,289,859	449,610	101,076,252
Nontaxable returns, total	**18,541,727**	**55,456,537**	**3,208,328**	**2,618,981**	** 8,312,893	** 13,236,994	**2,643,717**	**5,773,909**	**40,763,927**	**-148,367,721**	**47,730,216**	**197,079,652**

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 2021 (Filing Year 2022)—Continued

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

Size of adjusted gross income	Overpayment—continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2022 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)
All returns, total	**112,779,775**	**378,564,518**	**3,781,189**	**116,006,730**	**38,883,806**	**305,053,445**	**12,211,598**	**1,951,700**
No adjusted gross income	2,448,307	11,057,702	66,663	1,378,561	98,047	335,375	25,663	2,551
$1 under $5,000	5,662,878	9,189,950	42,847	80,817	586,481	211,718	6,992	261
$5,000 under $10,000	7,592,543	15,696,133	49,671	251,131	433,886	326,721	71,006	1,593
$10,000 under $15,000	8,709,312	26,651,078	65,446	105,132	711,964	588,127	152,519	4,029
$15,000 under $20,000	8,452,166	28,076,798	47,797	131,161	1,058,363	1,067,994	228,958	7,843
$20,000 under $25,000	7,487,403	24,430,212	44,194	116,834	1,160,092	1,416,104	247,358	9,322
$25,000 under $30,000	7,342,729	23,425,812	52,609	123,866	1,287,139	1,730,816	295,353	12,002
$30,000 under $40,000	13,133,530	38,181,056	123,047	458,797	2,803,402	3,702,354	594,360	25,573
$40,000 under $50,000	10,067,839	25,696,255	132,998	385,619	2,551,838	4,060,009	585,983	28,140
$50,000 under $75,000	16,247,511	44,065,991	366,330	1,154,580	6,049,643	12,925,331	1,641,908	80,715
$75,000 under $100,000	9,603,090	30,797,018	310,586	1,096,143	4,780,522	13,667,450	1,533,409	91,045
$100,000 under $200,000	12,739,950	52,308,824	956,379	5,539,348	10,470,748	49,324,710	3,588,280	288,367
$200,000 under $500,000	2,832,509	21,629,062	847,199	12,071,298	5,460,312	73,475,994	2,337,756	450,975
$500,000 under $1,000,000	308,754	7,188,011	333,515	12,100,869	1,010,859	47,899,105	582,854	305,544
$1,000,000 under $1,500,000	64,965	2,921,761	116,687	8,002,071	206,782	21,731,625	143,580	145,027
$1,500,000 under $2,000,000	24,972	1,441,491	57,696	5,644,005	78,867	11,781,937	58,884	83,914
$2,000,000 under $5,000,000	39,788	4,273,003	103,992	17,468,206	101,178	26,109,940	82,267	173,313
$5,000,000 under $10,000,000	11,962	2,822,302	34,189	11,386,575	21,954	12,892,810	20,931	81,870
$10,000,000 or more	9,568	8,712,061	29,344	38,511,716	11,728	21,805,325	13,536	159,619
Taxable returns, total	**65,361,263**	**185,063,995**	**3,337,122**	**112,427,601**	**36,275,478**	**300,693,084**	**11,467,578**	**1,918,861**
No adjusted gross income	674	84,079	831	72,251	2,923	85,644	** 2,187	** 748
$1 under $5,000	30,563	7,167	6,577	4,606	104,495	26,074	**	**
$5,000 under $10,000	66,457	20,357	* 5,100	* 5,422	112,192	54,797	* 5,098	* 75
$10,000 under $15,000	816,491	612,998	11,151	8,084	228,007	187,204	51,014	1,539
$15,000 under $20,000	2,484,417	2,361,792	14,823	15,587	720,976	547,067	82,992	3,449
$20,000 under $25,000	3,487,726	3,020,863	23,392	52,675	995,892	1,109,558	158,664	6,316
$25,000 under $30,000	3,963,642	3,984,184	32,861	58,679	1,151,907	1,459,155	249,131	10,030
$30,000 under $40,000	8,240,201	10,004,188	80,804	184,073	2,620,049	3,301,055	516,140	22,589
$40,000 under $50,000	7,654,202	11,799,233	107,690	226,962	2,420,988	3,662,711	526,932	24,219
$50,000 under $75,000	13,937,068	29,914,660	317,070	743,030	5,873,867	12,207,141	1,568,028	75,380
$75,000 under $100,000	8,949,124	25,573,287	286,300	933,834	4,714,702	13,300,172	1,500,831	88,286
$100,000 under $200,000	12,449,437	48,995,848	930,379	5,044,201	10,439,785	49,092,962	3,567,245	286,056
$200,000 under $500,000	2,821,758	21,438,406	845,012	11,997,175	5,458,507	73,442,200	2,337,350	450,913
$500,000 under $1,000,000	308,401	7,161,596	333,380	12,090,109	1,010,740	47,898,207	582,802	305,534
$1,000,000 or more	151,102	20,085,339	341,754	80,990,913	420,449	94,319,137	319,164	643,729
Nontaxable returns, total	**47,418,512**	**193,500,523**	**444,067**	**3,579,129**	**2,608,328**	**4,360,361**	**744,020**	**32,839**

* 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] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting Section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.
[2] The recovery rebate credit was for taxpayers who didn't receive full amount of the recovery rebate in the third round Economic Impact Payments.
[3] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.
[4] Less than $500.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2023.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Number of returns	Tax credits	
		Total	
		Number of returns	Amount
	(1)	(2)	(3)
All returns, total	**160,824,340 (160,760,500 , 160,888,180)**	**67,228,472 (66,867,257 , 67,589,687)**	**150,056,640 (148,729,485 , 151,383,794)**
No adjusted gross income	4,098,522 (3,991,277 , 4,205,767)	12,327 (7,150 , 17,503)	33,270 (29,502 , 37,037)
$1 under $5,000	8,487,025 (8,316,486 , 8,657,564)	35,316 (23,847 , 46,785)	1,427 (594 , 2,259)
$5,000 under $10,000	8,944,908 (8,769,513 , 9,120,304)	42,757 (30,118 , 55,395)	7,155 (3,207 , 11,103)
$10,000 under $15,000	10,056,377 (9,871,926 , 10,240,828)	2,219,399 (2,128,208 , 2,310,590)	255,766 (242,877 , 268,654)
$15,000 under $20,000	9,786,580 (9,603,500 , 9,969,660)	5,039,256 (4,904,123 , 5,174,389)	1,843,123 (1,788,340 , 1,897,906)
$20,000 under $25,000	8,863,570 (8,687,944 , 9,039,196)	4,586,797 (4,457,491 , 4,716,103)	2,068,853 (1,993,314 , 2,144,391)
$25,000 under $30,000	8,787,576 (8,612,333 , 8,962,820)	4,884,194 (4,750,925 , 5,017,463)	3,326,967 (3,212,087 , 3,441,847)
$30,000 under $40,000	16,123,068 (15,895,052 , 16,351,084)	7,870,845 (7,704,486 , 8,037,203)	9,388,124 (9,155,501 , 9,620,747)
$40,000 under $50,000	12,782,334 (12,574,425 , 12,990,243)	5,503,687 (5,362,676 , 5,644,697)	9,177,255 (8,902,485 , 9,452,025)
$50,000 under $75,000	22,653,934 (22,414,884 , 22,892,984)	10,064,753 (9,885,300 , 10,244,206)	21,718,182 (21,219,864 , 22,216,500)
$75,000 under $100,000	14,657,726 (14,463,465 , 14,851,988)	6,662,661 (6,516,883 , 6,808,440)	18,181,872 (17,638,706 , 18,725,037)
$100,000 under $200,000	24,044,481 (23,879,299 , 24,209,662)	13,063,628 (12,896,047 , 13,231,210)	39,503,052 (38,648,959 , 40,357,145)
$200,000 under $500,000	9,045,567 (8,961,830 , 9,129,303)	5,783,882 (5,708,677 , 5,859,087)	14,352,702 (13,873,481 , 14,831,922)
$500,000 under $1,000,000	1,617,144 (1,598,304 , 1,635,984)	866,333 (852,230 , 880,435)	5,577,531 (5,154,049 , 6,001,012)
$1,000,000 under $1,500,000	376,859 (371,297 , 382,421)	236,444 (232,007 , 240,881)	2,770,555 (2,541,357 , 2,999,753)
$1,500,000 under $2,000,000	156,020 (153,206 , 158,834)	103,385 (101,139 , 105,631)	1,905,060 (1,749,789 , 2,060,331)
$2,000,000 under $5,000,000	233,838 (232,239 , 235,437)	166,286 (164,932 , 167,639)	5,466,928 (5,284,790 , 5,649,066)
$5,000,000 under $10,000,000	63,406 (62,888 , 63,925)	48,893 (48,436 , 49,349)	3,524,701 (3,396,377 , 3,653,025)
$10,000,000 or more	45,404 (45,404 , 45,404)	37,631 (37,631 , 37,631)	10,954,119 (10,954,119 , 10,954,119)
Taxable returns, total	**104,573,768 (104,259,539 , 104,887,996)**	**44,084,285 (43,783,829 , 44,384,741)**	**111,994,983 (110,836,122 , 113,153,844)**
No adjusted gross income	4,367 (2,138 , 6,597)	1,815 (914 , 2,716)	6,901 (4,526 , 9,276)
$1 under $5,000	142,593 (119,296 , 165,891)	22,095 (13,054 , 31,137)	505 (185 , 824)
$5,000 under $10,000	184,757 (158,201 , 211,313)	27,367 (17,251 , 37,482)	1,026 (363 , 1,689)
$10,000 under $15,000	1,055,682 (992,388 , 1,118,977)	62,903 (47,489 , 78,317)	4,097 (2,737 , 5,456)
$15,000 under $20,000	3,224,975 (3,115,705 , 3,334,246)	1,195,357 (1,128,013 , 1,262,702)	392,998 (368,854 , 417,142)
$20,000 under $25,000	4,511,653 (4,383,344 , 4,639,961)	1,594,121 (1,516,607 , 1,671,636)	291,583 (269,153 , 314,013)
$25,000 under $30,000	5,152,142 (5,015,385 , 5,288,899)	1,712,673 (1,632,371 , 1,792,974)	616,206 (569,396 , 663,017)
$30,000 under $40,000	10,942,006 (10,748,600 , 11,135,413)	2,904,758 (2,801,108 , 3,008,409)	2,158,531 (2,050,001 , 2,267,061)
$40,000 under $50,000	10,179,035 (9,990,931 , 10,367,138)	3,006,077 (2,900,603 , 3,111,551)	3,380,488 (3,229,698 , 3,531,277)
$50,000 under $75,000	20,080,197 (19,850,019 , 20,310,375)	7,630,999 (7,472,033 , 7,789,965)	12,319,269 (11,975,699 , 12,662,838)
$75,000 under $100,000	13,899,732 (13,708,691 , 14,090,772)	5,963,727 (5,824,731 , 6,102,723)	13,711,330 (13,274,991 , 14,147,669)
$100,000 under $200,000	23,680,641 (23,515,088 , 23,846,194)	12,737,808 (12,571,374 , 12,904,243)	35,836,380 (35,076,604 , 36,596,155)
$200,000 under $500,000	9,025,608 (8,941,895 , 9,109,321)	5,767,242 (5,692,072 , 5,842,412)	13,593,129 (13,130,120 , 14,056,139)
$500,000 under $1,000,000	1,615,603 (1,596,763 , 1,634,443)	865,196 (851,093 , 879,298)	5,366,940 (4,943,471 , 5,790,410)
$1,000,000 or more	874,776 (869,116 , 880,436)	592,148 (587,586 , 596,709)	24,315,600 (23,967,266 , 24,663,934)
Nontaxable returns, total	**56,250,572 (55,937,356 , 56,563,788)**	**23,144,187 (22,879,055 , 23,409,320)**	**38,061,657 (37,326,615 , 38,796,698)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits			
	Foreign tax credit		Child care credit	
	Number of returns	Amount	Number of returns	Amount
	(4)	(5)	(6)	(7)
All returns, total	**10,826,959 (10,733,809 , 10,920,109)**	**29,482,592 (28,779,731 , 30,185,454)**	**601,920 (556,702 , 647,139)**	**1,077,709 (969,975 , 1,185,443)**
No adjusted gross income	151 (24 , 278)	222 (-107 , 550)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	25,213 (15,579 , 34,847)	653 (292 , 1,014)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	32,501 (21,507 , 43,495)	1,150 (580 , 1,720)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	33,387 (22,516 , 44,257)	1,198 (734 , 1,661)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	80,900 (63,808 , 97,991)	7,545 (4,507 , 10,584)	** 5,023 (622 , 9,423)	** 1,658 (-104 , 3,420)
$20,000 under $25,000	103,979 (85,091 , 122,867)	19,770 (8,134 , 31,406)	10,011 (3,814 , 16,209)	4,641 (1,286 , 7,997)
$25,000 under $30,000	144,191 (121,792 , 166,591)	22,360 (13,493 , 31,227)	18,849 (10,460 , 27,238)	12,444 (5,689 , 19,198)
$30,000 under $40,000	321,311 (289,022 , 353,601)	53,564 (37,383 , 69,745)	42,650 (29,858 , 55,442)	53,999 (35,474 , 72,525)
$40,000 under $50,000	407,148 (370,111 , 444,184)	74,304 (54,571 , 94,038)	45,664 (32,432 , 58,896)	73,988 (49,289 , 98,686)
$50,000 under $75,000	1,204,584 (1,144,786 , 1,264,382)	295,813 (238,929 , 352,697)	97,009 (77,782 , 116,237)	190,935 (145,392 , 236,477)
$75,000 under $100,000	1,170,020 (1,112,500 , 1,227,539)	356,658 (272,958 , 440,358)	83,723 (65,936 , 101,511)	178,786 (129,771 , 227,802)
$100,000 under $200,000	3,266,669 (3,193,764 , 3,339,573)	1,786,079 (1,513,433 , 2,058,725)	194,577 (167,777 , 221,377)	436,088 (360,283 , 511,892)
$200,000 under $500,000	2,712,345 (2,668,485 , 2,756,205)	4,134,956 (3,748,880 , 4,521,032)	99,238 (85,919 , 112,558)	121,730 (102,010 , 141,449)
$500,000 under $1,000,000	781,743 (768,803 , 794,683)	4,050,339 (3,654,412 , 4,446,266)	3,954 (2,625 , 5,284)	2,649 (1,589 , 3,709)
$1,000,000 under $1,500,000	216,247 (212,097 , 220,397)	1,970,533 (1,758,021 , 2,183,046)	507 (241 , 774)	270 (96 , 445)
$1,500,000 under $2,000,000	94,495 (92,361 , 96,629)	1,391,902 (1,243,732 , 1,540,073)	319 (162 , 476)	231 (121 , 341)
$2,000,000 under $5,000,000	152,483 (151,216 , 153,750)	4,053,776 (3,883,400 , 4,224,152)	259 (190 , 329)	185 (127 , 243)
$5,000,000 under $10,000,000	44,942 (44,509 , 45,375)	2,677,983 (2,555,366 , 2,800,599)	84 (60 , 107)	60 (41 , 78)
$10,000,000 or more	34,652 (34,652 , 34,652)	8,583,787 (8,583,787 , 8,583,787)	52 (52 , 52)	46 (46 , 46)
Taxable returns, total	**10,362,087 (10,266,552 , 10,457,621)**	**27,010,612 (26,363,944 , 27,657,280)**	**400,476 (364,607 , 436,346)**	**670,978 (590,732 , 751,224)**
No adjusted gross income	* 39 (-19 , 96)	* 36 (-21 , 94)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	21,084 (12,261 , 29,908)	494 (175 , 813)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	27,361 (17,245 , 37,476)	835 (332 , 1,339)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	23,781 (14,449 , 33,112)	781 (358 , 1,204)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	41,139 (28,791 , 53,487)	2,020 (813 , 3,227)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	73,248 (57,185 , 89,312)	9,260 (-981 , 19,502)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	109,935 (90,080 , 129,789)	6,245 (3,538 , 8,952)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	266,093 (235,971 , 296,215)	14,674 (10,374 , 18,974)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	360,710 (325,408 , 396,012)	28,691 (19,006 , 38,375)	9,086 (3,184 , 14,988)	7,856 (2,110 , 13,603)
$50,000 under $75,000	1,103,059 (1,045,014 , 1,161,103)	110,384 (86,465 , 134,302)	47,406 (33,908 , 60,905)	68,421 (44,670 , 92,171)
$75,000 under $100,000	1,113,726 (1,057,053 , 1,170,400)	182,993 (141,690 , 224,295)	60,776 (45,605 , 75,947)	94,510 (64,302 , 124,717)
$100,000 under $200,000	3,198,558 (3,125,261 , 3,271,855)	974,485 (831,670 , 1,117,300)	179,510 (153,748 , 205,272)	376,130 (308,685 , 443,575)
$200,000 under $500,000	2,700,382 (2,656,496 , 2,744,267)	3,463,937 (3,094,154 , 3,833,719)	98,521 (85,227 , 111,815)	120,620 (100,954 , 140,287)
$500,000 under $1,000,000	780,632 (767,692 , 793,572)	3,842,187 (3,446,273 , 4,238,101)	3,954 (2,625 , 5,284)	2,649 (1,589 , 3,709)
$1,000,000 or more	542,341 (538,129 , 546,554)	18,373,590 (18,046,594 , 18,700,586)	1,221 (904 , 1,539)	792 (577 , 1,007)
Nontaxable returns, total	**464,873 (427,166 , 502,579)**	**2,471,981 (2,191,309 , 2,752,652)**	**201,444 (173,854 , 229,035)**	**406,731 (334,745 , 478,717)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Nonrefundable education credit		Retirement savings contribution credit	
	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)
All returns, total	**8,122,952 (7,951,985 , 8,293,919)**	**8,279,606 (8,068,651 , 8,490,561)**	**9,199,130 (9,018,981 , 9,379,279)**	**1,759,140 (1,710,715 , 1,807,565)**
No adjusted gross income	1,609 (240 , 2,977)	964 (144 , 1,784)	1,869 (-235 , 3,973)	1,743 (109 , 3,376)
$1 under $5,000	** 3,017 (-384 , 6,418)	** 322 (-252 , 896)	* 4,037 (89 , 7,986)	* 520 (-171 , 1,210)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3,010 (-391 , 6,411)	* 773 (-151 , 1,696)
$10,000 under $15,000	279,106 (246,353 , 311,859)	33,842 (28,841 , 38,842)	229,512 (199,821 , 259,202)	20,490 (17,040 , 23,939)
$15,000 under $20,000	627,251 (578,274 , 676,228)	255,481 (233,361 , 277,601)	680,877 (629,910 , 731,844)	169,380 (153,181 , 185,579)
$20,000 under $25,000	664,265 (613,868 , 714,663)	465,991 (426,329 , 505,653)	1,093,552 (1,029,015 , 1,158,089)	162,924 (150,134 , 175,713)
$25,000 under $30,000	676,526 (625,714 , 727,338)	615,623 (562,426 , 668,820)	1,724,040 (1,643,323 , 1,804,757)	350,670 (326,595 , 374,745)
$30,000 under $40,000	1,083,405 (1,019,242 , 1,147,568)	1,138,346 (1,061,100 , 1,215,592)	2,483,516 (2,387,100 , 2,579,933)	538,712 (507,724 , 569,699)
$40,000 under $50,000	735,509 (682,571 , 788,446)	831,254 (763,192 , 899,316)	1,499,373 (1,424,004 , 1,574,742)	253,997 (238,924 , 269,070)
$50,000 under $75,000	1,382,773 (1,310,878 , 1,454,668)	1,665,101 (1,565,648 , 1,764,553)	1,479,343 (1,405,080 , 1,553,606)	259,934 (245,278 , 274,589)
$75,000 under $100,000	911,460 (853,203 , 969,717)	1,041,511 (962,905 , 1,120,117)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	1,758,031 (1,679,303 , 1,836,758)	2,231,172 (2,113,246 , 2,349,099)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**4,778,734 (4,646,924 , 4,910,545)**	**5,215,362 (5,042,969 , 5,387,754)**	**4,743,441 (4,611,137 , 4,875,744)**	**712,059 (686,206 , 737,911)**
No adjusted gross income	154 (53 , 254)	232 (44 , 419)	** 491 (11 , 972)	** 517 (28 , 1,005)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	* 4,031 (83 , 7,980)	* 438 (-69 , 946)	* 7,055 (1,831 , 12,279)	* 480 (-95 , 1,054)
$15,000 under $20,000	32,192 (21,048 , 43,336)	4,120 (2,213 , 6,026)	121,329 (99,733 , 142,925)	19,457 (14,977 , 23,936)
$20,000 under $25,000	107,826 (87,440 , 128,211)	35,498 (27,136 , 43,860)	680,793 (629,761 , 731,826)	76,387 (68,982 , 83,792)
$25,000 under $30,000	167,324 (141,948 , 192,701)	86,592 (70,231 , 102,954)	1,062,949 (999,331 , 1,126,567)	119,587 (110,882 , 128,293)
$30,000 under $40,000	502,396 (458,507 , 546,285)	464,443 (414,490 , 514,395)	1,093,193 (1,028,713 , 1,157,673)	186,388 (170,245 , 202,531)
$40,000 under $50,000	444,231 (402,949 , 485,513)	453,325 (403,560 , 503,091)	747,885 (694,442 , 801,327)	128,196 (117,391 , 139,001)
$50,000 under $75,000	1,004,513 (942,961 , 1,066,065)	1,135,056 (1,054,996 , 1,215,116)	1,029,745 (967,538 , 1,091,952)	181,047 (168,777 , 193,318)
$75,000 under $100,000	811,468 (756,381 , 866,555)	885,390 (814,576 , 956,204)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	1,704,598 (1,626,963 , 1,782,233)	2,150,268 (2,034,776 , 2,265,760)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**3,344,218 (3,232,783 , 3,455,652)**	**3,064,244 (2,940,304 , 3,188,184)**	**4,455,689 (4,327,679 , 4,583,700)**	**1,047,082 (1,005,551 , 1,088,612)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Nonrefundable child and other dependent tax credit		Residential energy credits	
	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)
All returns, total	**11,778,814 (11,584,289 , 11,973,340)**	**8,724,570 (8,518,830 , 8,930,311)**	**2,606,659 (2,513,652 , 2,699,666)**	**5,333,333 (4,989,731 , 5,676,935)**
No adjusted gross income	** 3,113 (1,268 , 4,959)	** 1,684 (984 , 2,384)	** 130 (15 , 243)	** 620 (254 , 985)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	* 1,107 (-873 , 3,086)	* 681 (-361 , 1,723)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	40,197 (27,752 , 52,642)	5,512 (3,107 , 7,918)	* 3,001 (-393 , 6,395)	* 287 (-51 , 625)
$15,000 under $20,000	133,428 (110,861 , 155,995)	30,948 (24,033 , 37,863)	29,203 (18,616 , 39,790)	6,847 (3,778 , 9,917)
$20,000 under $25,000	420,506 (380,422 , 460,589)	157,763 (141,052 , 174,474)	40,592 (28,103 , 53,082)	22,098 (13,572 , 30,623)
$25,000 under $30,000	625,055 (576,286 , 673,825)	295,469 (270,007 , 320,932)	58,993 (43,991 , 73,995)	37,939 (25,076 , 50,802)
$30,000 under $40,000	1,346,213 (1,275,027 , 1,417,400)	820,930 (771,627 , 870,232)	166,711 (141,541 , 191,882)	141,760 (110,956 , 172,564)
$40,000 under $50,000	1,083,804 (1,019,776 , 1,147,833)	760,403 (705,853 , 814,952)	207,432 (179,262 , 235,602)	224,582 (179,851 , 269,313)
$50,000 under $75,000	2,128,307 (2,039,832 , 2,216,782)	1,624,527 (1,534,400 , 1,714,654)	479,307 (436,705 , 521,909)	766,444 (662,026 , 870,863)
$75,000 under $100,000	1,553,741 (1,478,505 , 1,628,977)	1,270,786 (1,178,390 , 1,363,182)	419,391 (379,664 , 459,118)	729,743 (606,006 , 853,479)
$100,000 under $200,000	3,206,667 (3,103,746 , 3,309,588)	2,722,699 (2,589,370 , 2,856,029)	801,210 (747,404 , 855,016)	1,998,114 (1,739,786 , 2,256,441)
$200,000 under $500,000	1,234,888 (1,191,475 , 1,278,301)	1,031,136 (980,198 , 1,082,075)	325,883 (303,335 , 348,431)	1,028,697 (883,915 , 1,173,479)
$500,000 under $1,000,000	1,789 (826 , 2,751)	2,031 (335 , 3,728)	** 74,807 (69,711 , 79,901)	** 376,203 (339,326 , 413,080)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**8,647,135 (8,482,513 , 8,811,756)**	**6,645,171 (6,465,978 , 6,824,365)**	**2,021,400 (1,940,715 , 2,102,085)**	**3,449,896 (3,186,215 , 3,713,578)**
No adjusted gross income	** 661 (209 , 1,113)	** 980 (417 , 1,543)	19 (6 , 33)	308 (99 , 517)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	* 2,026 (-766 , 4,818)	* 1,013 (-383 , 2,409)	10,055 (3,826 , 16,284)	1,381 (409 , 2,354)
$20,000 under $25,000	33,320 (21,992 , 44,649)	16,461 (10,851 , 22,071)	17,428 (9,274 , 25,582)	6,447 (2,762 , 10,133)
$25,000 under $30,000	115,416 (94,366 , 136,466)	60,189 (48,921 , 71,458)	23,247 (13,808 , 32,685)	10,678 (4,574 , 16,782)
$30,000 under $40,000	428,921 (388,473 , 469,369)	245,395 (220,498 , 270,292)	77,012 (59,836 , 94,188)	38,117 (24,888 , 51,347)
$40,000 under $50,000	594,639 (546,972 , 642,307)	383,469 (347,878 , 419,061)	122,308 (100,636 , 143,980)	65,529 (46,449 , 84,608)
$50,000 under $75,000	1,655,721 (1,577,334 , 1,734,108)	1,161,538 (1,092,159 , 1,230,916)	299,252 (265,493 , 333,011)	235,382 (187,290 , 283,473)
$75,000 under $100,000	1,434,515 (1,362,001 , 1,507,029)	1,105,469 (1,024,718 , 1,186,220)	335,062 (299,489 , 370,636)	316,601 (247,618 , 385,584)
$100,000 under $200,000	3,148,560 (3,046,421 , 3,250,700)	2,642,208 (2,512,627 , 2,771,789)	737,356 (685,692 , 789,020)	1,390,683 (1,191,049 , 1,590,317)
$200,000 under $500,000	1,231,567 (1,188,172 , 1,274,962)	1,026,418 (975,544 , 1,077,292)	324,867 (302,328 , 347,406)	1,009,110 (864,900 , 1,153,320)
$500,000 under $1,000,000	1,789 (826 , 2,751)	2,031 (335 , 3,728)	** 74,794 (69,698 , 79,888)	** 375,660 (338,784 , 412,538)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**3,131,680 (3,024,268 , 3,239,091)**	**2,079,399 (1,975,911 , 2,182,888)**	**585,259 (538,354 , 632,164)**	**1,883,436 (1,662,210 , 2,104,663)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Other nonrefundable credits			
	Total [1]		General business credit	
	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)
All returns, total	**1,096,247 (1,047,345 , 1,145,148)**	**10,366,908 (10,051,539 , 10,682,278)**	**522,507 (494,524 , 550,490)**	**7,067,166 (6,842,777 , 7,291,554)**
No adjusted gross income	5,808 (1,653 , 9,962)	24,662 (23,171 , 26,154)	** 1,520 (-424 , 3,464)	** 24,013 (22,659 , 25,366)
$1 under $5,000	** 43 (-17 , 103)	** 16 (-2 , 34)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	10,019 (3,842 , 16,196)	1,217 (-79 , 2,513)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	33,887 (22,578 , 45,197)	4,739 (2,510 , 6,968)	* 3,454 (-10 , 6,918)	* 1,229 (-50 , 2,508)
$20,000 under $25,000	6,942 (2,038 , 11,846)	3,156 (741 , 5,571)	* 3,931 (398 , 7,465)	* 2,215 (187 , 4,242)
$25,000 under $30,000	19,083 (10,661 , 27,505)	19,600 (9,781 , 29,419)	7,061 (2,087 , 12,035)	7,551 (1,197 , 13,905)
$30,000 under $40,000	37,380 (25,761 , 49,000)	48,220 (29,913 , 66,527)	11,005 (4,937 , 17,073)	14,318 (4,447 , 24,188)
$40,000 under $50,000	46,675 (33,592 , 59,758)	63,599 (41,874 , 85,325)	14,323 (7,310 , 21,336)	20,301 (7,336 , 33,266)
$50,000 under $75,000	108,926 (88,766 , 129,087)	267,712 (206,379 , 329,046)	30,454 (20,079 , 40,829)	80,607 (45,800 , 115,414)
$75,000 under $100,000	82,910 (65,746 , 100,073)	288,707 (209,263 , 368,151)	30,659 (20,663 , 40,655)	78,303 (38,397 , 118,210)
$100,000 under $200,000	237,542 (209,550 , 265,535)	1,128,885 (946,202 , 1,311,568)	93,835 (77,117 , 110,553)	402,876 (296,621 , 509,131)
$200,000 under $500,000	244,730 (227,886 , 261,573)	1,473,269 (1,331,599 , 1,614,939)	123,271 (112,023 , 134,518)	783,596 (675,988 , 891,204)
$500,000 under $1,000,000	114,130 (107,655 , 120,605)	1,261,938 (1,116,607 , 1,407,269)	76,979 (71,756 , 82,201)	862,707 (745,413 , 980,001)
$1,000,000 under $1,500,000	45,735 (43,323 , 48,146)	739,582 (657,343 , 821,821)	36,011 (33,866 , 38,156)	529,732 (461,326 , 598,138)
$1,500,000 under $2,000,000	23,576 (22,499 , 24,653)	485,131 (439,348 , 530,914)	19,835 (18,868 , 20,802)	398,395 (356,435 , 440,356)
$2,000,000 under $5,000,000	45,547 (44,680 , 46,413)	1,368,261 (1,303,647 , 1,432,875)	39,796 (38,984 , 40,607)	1,128,222 (1,070,533 , 1,185,912)
$5,000,000 under $10,000,000	17,070 (16,767 , 17,372)	831,785 (794,528 , 869,043)	15,396 (15,108 , 15,684)	684,143 (651,331 , 716,956)
$10,000,000 or more	16,243 (16,243 , 16,243)	2,356,429 (2,356,429 , 2,356,429)	14,977 (14,977 , 14,977)	2,048,958 (2,048,958 , 2,048,958)
Taxable returns, total	**847,063 (808,097 , 886,029)**	**9,464,226 (9,190,333 , 9,738,120)**	**454,270 (430,295 , 478,246)**	**6,739,977 (6,535,180 , 6,944,774)**
No adjusted gross income	** 852 (100 , 1,604)	** 2,281 (1,666 , 2,897)	** 509 (-109 , 1,127)	** 1,813 (1,468 , 2,157)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	8,211 (2,628 , 13,794)	655 (135 , 1,176)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	* 1,326 (-742 , 3,395)	* 620 (-574 , 1,815)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	* 4,002 (86 , 7,918)	* 4,270 (-332 , 8,872)	* 2,017 (-775 , 4,809)	* 2,375 (-1,070 , 5,820)
$30,000 under $40,000	8,427 (2,814 , 14,040)	8,280 (1,633 , 14,927)	* 2,324 (-533 , 5,180)	* 915 (-357 , 2,187)
$40,000 under $50,000	19,727 (11,219 , 28,234)	21,670 (9,416 , 33,924)	* 6,013 (1,437 , 10,589)	* 5,996 (-1,202 , 13,193)
$50,000 under $75,000	49,787 (36,015 , 63,559)	86,248 (52,288 , 120,207)	14,622 (7,228 , 22,016)	30,653 (7,542 , 53,764)
$75,000 under $100,000	50,235 (36,855 , 63,615)	109,616 (67,270 , 151,962)	22,556 (13,917 , 31,194)	31,209 (14,442 , 47,976)
$100,000 under $200,000	200,375 (174,451 , 226,300)	765,722 (632,295 , 899,149)	81,384 (65,542 , 97,225)	256,266 (182,762 , 329,771)
$200,000 under $500,000	241,871 (225,157 , 258,584)	1,425,003 (1,287,333 , 1,562,673)	121,883 (110,656 , 133,110)	759,448 (653,254 , 865,642)
$500,000 under $1,000,000	114,097 (107,622 , 120,572)	1,260,030 (1,114,699 , 1,405,361)	76,956 (71,733 , 82,178)	861,884 (744,590 , 979,178)
$1,000,000 or more	148,155 (145,399 , 150,911)	5,779,831 (5,660,231 , 5,899,431)	126,008 (123,534 , 128,482)	4,789,419 (4,685,648 , 4,893,189)
Nontaxable returns, total	**249,183 (219,551 , 278,816)**	**902,682 (745,974 , 1,059,390)**	**68,237 (53,777 , 82,697)**	**327,189 (235,363 , 419,014)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Other nonrefundable credits—continued			
	Prior-year minimum tax credit		Adoption credit	
	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)
All returns, total	**124,228 (111,416 , 137,041)**	**1,493,146 (1,386,749 , 1,599,542)**	**71,702 (55,281 , 88,123)**	**335,203 (223,896 , 446,509)**
No adjusted gross income	* 535 (-508 , 1,577)	* 15 (14 , 16)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 1,021 (-921 , 2,964)	** 420 (-392 , 1,231)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 5,006 (620 , 9,391)	** 1,742 (-378 , 3,860)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	** 998 (-944 , 2,939)	** 272 (-258 , 802)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	2,939 (0 , 5,879)	2,827 (-1,022 , 6,677)	9,065 (3,146 , 14,984)	11,267 (3,448 , 19,087)
$40,000 under $50,000	4,052 (467 , 7,636)	3,355 (-156 , 6,866)	* 8,047 (2,474 , 13,620)	* 13,407 (3,096 , 23,719)
$50,000 under $75,000	5,510 (1,112 , 9,908)	7,589 (94 , 15,085)	17,091 (8,972 , 25,211)	45,866 (21,412 , 70,320)
$75,000 under $100,000	5,634 (1,530 , 9,738)	14,370 (637 , 28,103)	11,054 (4,536 , 17,571)	60,714 (23,791 , 97,637)
$100,000 under $200,000	17,829 (11,130 , 24,528)	82,300 (44,510 , 120,089)	17,046 (9,112 , 24,980)	158,529 (66,167 , 250,892)
$200,000 under $500,000	47,158 (40,493 , 53,823)	273,627 (222,241 , 325,013)	** 4,393 (775 , 8,010)	** 43,678 (2,108 , 85,248)
$500,000 under $1,000,000	20,555 (17,786 , 23,324)	267,176 (204,890 , 329,462)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	6,721 (5,802 , 7,641)	172,395 (130,445 , 214,345)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	2,517 (2,139 , 2,894)	72,983 (55,223 , 90,743)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	4,947 (4,655 , 5,240)	209,695 (182,572 , 236,817)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	2,062 (1,955 , 2,170)	141,376 (123,909 , 158,844)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	1,750 (1,750 , 1,750)	244,744 (244,744 , 244,744)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**105,103 (94,810 , 115,395)**	**1,432,845 (1,332,119 , 1,533,570)**	**12,295 (5,661 , 18,929)**	**62,381 (15,727 , 109,036)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	** 1,073 (-904 , 3,050)	** 1,932 (-1,819 , 5,684)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	* 1,617 (-539 , 3,773)	* 1,035 (-330 , 2,401)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	* 4,062 (140 , 7,984)	* 5,530 (-1,469 , 12,530)	** 2,008 (-762 , 4,777)	** 4,025 (-3,124 , 11,174)
$75,000 under $100,000	* 1,514 (-530 , 3,557)	* 2,466 (-613 , 5,544)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	11,416 (6,435 , 16,396)	46,040 (24,779 , 67,301)	* 7,052 (1,840 , 12,264)	* 33,129 (-1,708 , 67,966)
$200,000 under $500,000	46,891 (40,226 , 53,555)	269,797 (218,417 , 321,178)	** 3,236 (207 , 6,265)	** 25,228 (-4,972 , 55,427)
$500,000 under $1,000,000	20,542 (17,773 , 23,311)	266,175 (203,889 , 328,461)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	17,989 (16,949 , 19,029)	839,869 (784,080 , 895,658)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**19,126 (11,491 , 26,761)**	**60,301 (26,014 , 94,588)**	**59,407 (44,384 , 74,430)**	**272,822 (171,752 , 373,891)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Other nonrefundable credits—continued			
	Credit for elderly and disabled		Alternative motor vehicle credit	
	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)
All returns, total	**40,263 (27,957 , 52,570)**	**3,734 (2,093 , 5,374)**	**22,513 (13,830 , 31,195)**	**103,380 (56,677 , 150,083)**
No adjusted gross income	** 4,766 (746 , 8,785)	** 526 (16 , 1,037)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	8,037 (2,503 , 13,571)	1,063 (-213 , 2,340)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	** 27,461 (17,229 , 37,693)	** 2,144 (1,250 , 3,038)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	** 2,990 (-392 , 6,372)	** 3,322 (-697 , 7,341)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	* 3,981 (82 , 7,881)	* 5,706 (-71 , 11,483)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	** 6,052 (1,212 , 10,890)	** 28,138 (3,554 , 52,720)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	* 5,311 (882 , 9,739)	* 35,626 (792 , 70,461)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	2,537 (244 , 4,829)	19,660 (2,527 , 36,793)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	987 (347 , 1,627)	6,411 (2,175 , 10,646)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	303 (92 , 514)	2,061 (589 , 3,532)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	107 (52 , 161)	733 (353 , 1,113)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	185 (125 , 245)	1,284 (844 , 1,723)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	30 (16 , 44)	209 (110 , 308)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	31 (31 , 31)	231 (231 , 231)
Taxable returns, total	**9,911 (3,935 , 15,888)**	**1,141 (412 , 1,871)**	**14,162 (7,513 , 20,812)**	**82,420 (39,168 , 125,672)**
No adjusted gross income	** 683 (-69 , 1,434)	** 472 (-38 , 982)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	** 9,229 (3,300 , 15,157)	** 669 (148 , 1,191)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	** 5,007 (620 , 9,392)	** 19,437 (479 , 38,396)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	* 5,012 (622 , 9,401)	* 33,580 (-1,023 , 68,184)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	2,502 (209 , 4,794)	18,474 (1,341 , 35,608)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	987 (347 , 1,627)	6,411 (2,175 , 10,646)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	656 (430 , 882)	4,518 (2,933 , 6,103)
Nontaxable returns, total	**30,352 (19,593 , 41,111)**	**2,592 (1,123 , 4,061)**	**8,350 (2,767 , 13,933)**	**20,960 (3,341 , 38,579)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Other nonrefundable credits—continued			
	Alternative fuel vehicle refueling prop. credit		Qualified plug-in electric vehicle credit	
	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)
All returns, total	**87,508 (72,557 , 102,458)**	**42,683 (34,013 , 51,352)**	**166,244 (145,147 , 187,341)**	**1,037,358 (903,952 , 1,170,763)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	* 43 (-37 , 123)	* 223 (-192 , 637)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	** 2,007 (-762 , 4,776)	** 268 (-149 , 685)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3,015 (-395 , 6,426)	* 3,457 (-548 , 7,462)
$30,000 under $40,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3,000 (-392 , 6,391)	* 7,711 (-1,960 , 17,382)
$40,000 under $50,000	** 5,061 (652 , 9,471)	** 3,028 (-3 , 6,059)	* 3,077 (-350 , 6,504)	* 4,824 (-1,153 , 10,802)
$50,000 under $75,000	* 5,047 (629 , 9,465)	* 3,415 (-66 , 6,895)	16,682 (8,746 , 24,619)	73,113 (35,956 , 110,269)
$75,000 under $100,000	* 4,374 (369 , 8,380)	* 1,880 (-292 , 4,051)	12,445 (5,602 , 19,289)	75,924 (32,749 , 119,100)
$100,000 under $200,000	33,680 (22,495 , 44,865)	15,696 (9,607 , 21,784)	58,579 (43,902 , 73,257)	396,619 (294,719 , 498,519)
$200,000 under $500,000	29,450 (23,121 , 35,779)	13,397 (10,106 , 16,687)	** 60,151 (51,377 , 68,926)	** 423,925 (360,643 , 487,207)
$500,000 under $1,000,000	7,010 (5,239 , 8,781)	3,700 (2,621 , 4,778)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	1,563 (1,078 , 2,047)	836 (543 , 1,128)	3,132 (2,459 , 3,804)	22,206 (17,322 , 27,090)
$1,500,000 under $2,000,000	555 (365 , 745)	323 (183 , 462)	1,411 (1,087 , 1,735)	9,399 (7,243 , 11,554)
$2,000,000 under $5,000,000	596 (483 , 710)	311 (243 , 379)	1,849 (1,660 , 2,038)	13,584 (12,130 , 15,038)
$5,000,000 under $10,000,000	113 (85 , 142)	67 (48 , 86)	460 (406 , 514)	3,213 (2,830 , 3,596)
$10,000,000 or more	57 (57 , 57)	32 (32 , 32)	391 (391 , 391)	2,894 (2,894 , 2,894)
Taxable returns, total	**83,023 (68,621 , 97,425)**	**40,479 (32,131 , 48,827)**	**126,475 (109,263 , 143,688)**	**871,141 (751,520 , 990,762)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	** 4,025 (-398 , 6,465)	** 2,782 (-503 , 5,292)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	* 4,028 (85 , 7,971)	* 2,397 (-456 , 5,250)	** 2,000 (-769 , 4,770)	** 11,512 (-5,142 , 28,164)
$75,000 under $100,000	* 3,057 (-367 , 6,482)	* 1,459 (-606 , 3,524)	* 6,114 (1,294 , 10,934)	* 39,906 (8,044 , 71,768)
$100,000 under $200,000	32,568 (21,559 , 43,577)	15,177 (9,159 , 21,196)	51,015 (37,304 , 64,726)	344,844 (250,023 , 439,665)
$200,000 under $500,000	29,450 (23,121 , 35,779)	13,397 (10,106 , 16,687)	** 60,103 (51,329 , 68,878)	** 423,585 (360,302 , 486,867)
$500,000 under $1,000,000	7,010 (5,239 , 8,781)	3,700 (2,621 , 4,778)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	2,885 (2,352 , 3,419)	1,568 (1,237 , 1,900)	7,243 (6,471 , 8,014)	51,295 (45,753 , 56,838)
Nontaxable returns, total	**4,485 (471 , 8,498)**	**2,203 (-139 , 4,546)**	**39,769 (27,565 , 51,973)**	**166,217 (107,119 , 225,314)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued		Total refundable credits	
	Other nonrefundable credits—continued		Total	
	Mortgage interest credit			
	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)
All returns, total	**90,788 (72,187 , 109,389)**	**136,590 (99,151 , 174,028)**	**66,051,616 (65,685,757 , 66,417,475)**	**233,400,306 (231,217,683 , 235,582,929)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	2,160,810 (2,077,732 , 2,243,889)	7,612,477 (7,081,073 , 8,143,881)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	3,685,785 (3,569,867 , 3,801,702)	8,361,006 (7,883,425 , 8,838,586)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	4,930,755 (4,797,647 , 5,063,864)	14,101,025 (13,499,970 , 14,702,080)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	6,724,708 (6,571,388 , 6,878,027)	23,555,621 (22,747,090 , 24,364,151)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	6,945,722 (6,789,193 , 7,102,252)	23,422,907 (22,553,909 , 24,291,906)
$20,000 under $25,000	** 3,024 (-396 , 6,443)	** 3,051 (-584 , 6,686)	4,600,897 (4,471,442 , 4,730,352)	19,325,107 (18,533,574 , 20,116,641)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	3,582,585 (3,467,654 , 3,697,517)	17,840,301 (17,093,664 , 18,586,938)
$30,000 under $40,000	* 7,065 (1,834 , 12,296)	* 5,778 (948 , 10,608)	6,022,436 (5,875,326 , 6,169,547)	27,335,462 (26,465,697 , 28,205,227)
$40,000 under $50,000	10,072 (3,833 , 16,312)	10,980 (3,104 , 18,855)	4,145,565 (4,022,231 , 4,268,900)	15,713,661 (15,087,810 , 16,339,512)
$50,000 under $75,000	30,127 (19,354 , 40,901)	46,300 (26,981 , 65,619)	6,958,194 (6,804,282 , 7,112,106)	23,111,395 (22,426,987 , 23,795,803)
$75,000 under $100,000	20,055 (11,272 , 28,838)	37,824 (11,630 , 64,019)	4,577,464 (4,452,459 , 4,702,469)	16,305,247 (15,721,247 , 16,889,246)
$100,000 under $200,000	19,740 (11,124 , 28,355)	31,813 (16,218 , 47,408)	8,750,577 (8,596,183 , 8,904,971)	30,080,678 (29,361,954 , 30,799,403)
$200,000 under $500,000	** 693 (-155 , 1,541)	** 797 (-138 , 1,732)	2,952,371 (2,888,987 , 3,015,754)	6,589,267 (6,414,930 , 6,763,604)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	11,444 (9,189 , 13,700)	35,420 (23,194 , 47,646)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	1,080 (708 , 1,452)	5,080 (2,713 , 7,448)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	** 1,137 (974 , 1,300)	** 5,334 (4,204 , 6,465)
$2,000,000 under $5,000,000	** 12 (-4 , 28)	** 47 (27 , 68)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	85 (85 , 85)	317 (317 , 317)
Taxable returns, total	**68,280 (52,152 , 84,407)**	**92,045 (67,595 , 116,495)**	**25,281,675 (25,019,983 , 25,543,367)**	**58,826,526 (58,014,654 , 59,638,397)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 1,945 (-123 , 4,012)	** 2,749 (1,182 , 4,314)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	28,036 (17,659 , 38,413)	2,397 (1,358 , 3,437)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	1,086,055 (1,021,789 , 1,150,320)	364,353 (341,358 , 387,347)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	899,371 (840,858 , 957,885)	146,895 (133,683 , 160,107)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	441,270 (400,191 , 482,349)	328,644 (290,065 , 367,224)
$30,000 under $40,000	** 4,042 (83 , 8,000)	** 3,791 (-182 , 7,763)	1,194,332 (1,127,026 , 1,261,637)	1,201,235 (1,121,748 , 1,280,721)
$40,000 under $50,000	* 7,047 (1,829 , 12,264)	* 7,062 (614 , 13,510)	1,690,494 (1,610,608 , 1,770,379)	2,291,751 (2,170,472 , 2,413,031)
$50,000 under $75,000	20,061 (11,275 , 28,848)	25,410 (13,106 , 37,714)	4,603,575 (4,476,117 , 4,731,033)	9,341,194 (9,042,113 , 9,640,276)
$75,000 under $100,000	17,038 (8,944 , 25,131)	23,357 (11,304 , 35,410)	3,913,443 (3,796,893 , 4,029,994)	11,016,752 (10,628,424 , 11,405,080)
$100,000 under $200,000	19,391 (10,796 , 27,985)	31,617 (16,027 , 47,208)	8,466,915 (8,314,501 , 8,619,329)	27,536,884 (26,890,497 , 28,183,272)
$200,000 under $500,000	** 690 (-158 , 1,538)	** 762 (-173 , 1,696)	2,942,531 (2,879,223 , 3,005,838)	6,548,044 (6,376,121 , 6,719,967)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	11,413 (9,158 , 13,669)	34,928 (22,702 , 47,154)
$1,000,000 or more	* 12 (-4 , 28)	* 47 (27 , 68)	2,296 (1,890 , 2,703)	10,699 (8,076 , 13,323)
Nontaxable returns, total	**22,508 (13,235 , 31,781)**	**44,545 (16,187 , 72,902)**	**40,769,941 (40,466,150 , 41,073,732)**	**174,573,781 (172,499,097 , 176,648,465)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Total refundable credits—continued			
	Earned income credit		Refundable child tax credit or additional child tax credit	
	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)
All returns, total	**32,216,183 (31,936,732 , 32,495,634)**	**65,684,435 (64,855,927 , 66,512,943)**	**37,771,612 (37,451,504 , 38,091,720)**	**115,869,125 (114,635,742 , 117,102,508)**
No adjusted gross income	406,043 (372,750 , 439,336)	813,324 (716,104 , 910,543)	684,329 (637,568 , 731,091)	2,525,090 (2,308,345 , 2,741,835)
$1 under $5,000	2,974,347 (2,869,649 , 3,079,046)	2,772,092 (2,607,559 , 2,936,625)	893,885 (835,710 , 952,059)	3,028,202 (2,796,156 , 3,260,248)
$5,000 under $10,000	4,309,924 (4,184,935 , 4,434,913)	7,165,617 (6,910,803 , 7,420,431)	1,149,241 (1,083,411 , 1,215,070)	3,852,416 (3,590,017 , 4,114,815)
$10,000 under $15,000	6,019,036 (5,873,306 , 6,164,766)	13,287,440 (12,884,516 , 13,690,364)	1,974,822 (1,889,481 , 2,060,164)	6,282,579 (5,960,294 , 6,604,865)
$15,000 under $20,000	6,150,544 (6,002,542 , 6,298,545)	12,337,104 (11,896,878 , 12,777,331)	2,172,283 (2,082,415 , 2,262,151)	7,231,402 (6,873,359 , 7,589,445)
$20,000 under $25,000	3,444,185 (3,331,435 , 3,556,935)	9,244,718 (8,850,602 , 9,638,833)	2,153,242 (2,063,459 , 2,243,024)	6,901,308 (6,564,653 , 7,237,963)
$25,000 under $30,000	2,430,277 (2,334,981 , 2,525,573)	7,949,431 (7,603,612 , 8,295,250)	2,211,740 (2,120,728 , 2,302,752)	6,975,758 (6,637,971 , 7,313,545)
$30,000 under $40,000	4,190,239 (4,066,233 , 4,314,245)	9,483,046 (9,160,075 , 9,806,016)	4,155,627 (4,032,157 , 4,279,096)	12,843,786 (12,394,517 , 13,293,056)
$40,000 under $50,000	1,941,773 (1,856,363 , 2,027,182)	2,436,900 (2,305,053 , 2,568,747)	3,018,270 (2,912,349 , 3,124,191)	9,638,816 (9,241,699 , 10,035,933)
$50,000 under $75,000	349,815 (313,379 , 386,252)	194,764 (169,563 , 219,965)	5,292,340 (5,156,077 , 5,428,603)	16,812,937 (16,300,157 , 17,325,717)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	3,797,697 (3,682,765 , 3,912,629)	12,242,372 (11,807,505 , 12,677,240)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	7,367,233 (7,221,307 , 7,513,159)	22,012,302 (21,475,886 , 22,548,718)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	2,895,919 (2,832,978 , 2,958,861)	5,517,608 (5,373,293 , 5,661,922)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	4,984 (3,411 , 6,557)	4,548 (2,441 , 6,656)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	2,277,353 (2,184,877 , 2,369,829)	647,962 (613,339 , 682,585)	**17,348,458 (17,133,056 , 17,563,860)**	**43,799,637 (43,141,540 , 44,457,733)**
No adjusted gross income	** 1,057 (-918 , 3,032)	** 128 (-74 , 330)	** 1,274 (-669 , 3,218)	** 1,437 (684 , 2,190)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	24,055 (14,437 , 33,673)	1,916 (1,088 , 2,744)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	1,044,928 (981,864 , 1,107,992)	351,946 (329,413 , 374,479)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	712,745 (660,553 , 764,937)	78,571 (71,911 , 85,232)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	23,458 (13,983 , 32,932)	1,238 (630 , 1,846)	* 3,024 (-396 , 6,443)	* 4,535 (-594 , 9,665)
$30,000 under $40,000	199,228 (171,556 , 226,900)	139,402 (117,514 , 161,290)	141,515 (118,175 , 164,855)	218,208 (181,202 , 255,214)
$40,000 under $50,000	261,852 (230,119 , 293,586)	72,429 (59,209 , 85,650)	833,023 (776,610 , 889,435)	1,419,467 (1,319,792 , 1,519,142)
$50,000 under $75,000	10,030 (3,817 , 16,244)	2,331 (589 , 4,073)	3,174,317 (3,067,084 , 3,281,551)	7,192,682 (6,928,624 , 7,456,740)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	3,190,730 (3,084,566 , 3,296,894)	8,897,721 (8,567,922 , 9,227,520)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	7,113,056 (6,969,243 , 7,256,869)	20,581,675 (20,077,346 , 21,086,004)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	2,886,542 (2,823,676 , 2,949,408)	5,479,368 (5,337,979 , 5,620,758)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	4,977 (3,404 , 6,550)	4,543 (2,435 , 6,650)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**29,938,830 (29,664,664 , 30,212,995)**	**65,036,473 (64,206,625 , 65,866,321)**	**20,423,153 (20,172,175 , 20,674,132)**	**72,069,488 (70,993,054 , 73,145,923)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Total refundable credits—continued			
	American opportunity credit		Recovery rebate credit [2]	
	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)
All returns, total	**6,027,056 (5,878,986 , 6,175,126)**	**5,170,213 (5,032,375 , 5,308,052)**	**12,188,336 (11,983,430 , 12,393,243)**	**20,863,054 (20,459,355 , 21,266,754)**
No adjusted gross income	93,819 (76,398 , 111,240)	87,508 (70,787 , 104,229)	1,204,696 (1,139,536 , 1,269,857)	2,140,771 (2,009,422 , 2,272,120)
$1 under $5,000	190,600 (163,635 , 217,565)	165,808 (141,194 , 190,423)	982,518 (921,772 , 1,043,265)	1,609,728 (1,500,755 , 1,718,702)
$5,000 under $10,000	308,906 (274,547 , 343,264)	262,760 (231,725 , 293,795)	1,010,617 (948,753 , 1,072,480)	1,643,802 (1,533,073 , 1,754,530)
$10,000 under $15,000	431,793 (391,175 , 472,411)	365,551 (329,074 , 402,027)	1,083,251 (1,019,225 , 1,147,278)	1,821,306 (1,702,326 , 1,940,286)
$15,000 under $20,000	517,500 (473,033 , 561,967)	436,192 (396,546 , 475,839)	1,023,776 (961,488 , 1,086,064)	1,696,315 (1,582,144 , 1,810,486)
$20,000 under $25,000	465,093 (422,947 , 507,239)	387,495 (350,204 , 424,785)	847,365 (790,592 , 904,139)	1,342,686 (1,244,875 , 1,440,496)
$25,000 under $30,000	454,589 (412,883 , 496,296)	372,029 (335,553 , 408,505)	680,506 (629,650 , 731,361)	1,089,026 (1,000,602 , 1,177,451)
$30,000 under $40,000	675,713 (624,970 , 726,456)	550,652 (505,684 , 595,620)	1,017,431 (955,414 , 1,079,447)	1,681,569 (1,567,124 , 1,796,014)
$40,000 under $50,000	427,894 (387,513 , 468,276)	357,207 (320,903 , 393,511)	790,649 (736,021 , 845,277)	1,298,324 (1,196,289 , 1,400,360)
$50,000 under $75,000	773,375 (719,462 , 827,289)	682,045 (630,821 , 733,269)	1,453,699 (1,380,395 , 1,527,002)	2,329,436 (2,194,484 , 2,464,388)
$75,000 under $100,000	521,785 (477,654 , 565,916)	434,052 (393,267 , 474,837)	774,753 (721,344 , 828,163)	1,307,237 (1,198,098 , 1,416,376)
$100,000 under $200,000	1,165,989 (1,101,439 , 1,230,539)	1,068,914 (1,002,799 , 1,135,029)	1,317,554 (1,249,696 , 1,385,411)	2,900,994 (2,721,455 , 3,080,533)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	1,521 (-563 , 3,605)	1,861 (-1,525 , 5,247)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**2,572,351 (2,475,126 , 2,669,575)**	**2,082,995 (1,994,748 , 2,171,241)**	**3,507,260 (3,394,491 , 3,620,029)**	**5,691,749 (5,477,194 , 5,906,304)**
No adjusted gross income	139 (40 , 238)	141 (17 , 265)	344 (-86 , 775)	953 (-273 , 2,179)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	10,062 (3,829 , 16,295)	842 (278 , 1,406)	* 2,065 (-729 , 4,859)	* 1,239 (-437 , 2,915)
$20,000 under $25,000	34,234 (22,735 , 45,733)	6,467 (3,881 , 9,053)	13,478 (6,375 , 20,581)	7,966 (3,838 , 12,095)
$25,000 under $30,000	54,341 (39,859 , 68,823)	16,833 (11,600 , 22,065)	165,820 (140,584 , 191,056)	223,945 (189,458 , 258,431)
$30,000 under $40,000	205,351 (177,260 , 233,443)	127,415 (107,474 , 147,355)	388,060 (349,554 , 426,567)	525,020 (471,853 , 578,187)
$40,000 under $50,000	198,093 (170,487 , 225,699)	142,846 (120,886 , 164,806)	341,315 (305,297 , 377,334)	460,073 (410,337 , 509,810)
$50,000 under $75,000	490,688 (447,537 , 533,839)	400,763 (363,091 , 438,434)	831,163 (775,462 , 886,863)	1,111,078 (1,030,141 , 1,192,016)
$75,000 under $100,000	453,563 (412,289 , 494,837)	359,898 (323,697 , 396,098)	545,748 (500,718 , 590,778)	797,414 (719,481 , 875,347)
$100,000 under $200,000	1,125,879 (1,062,332 , 1,189,426)	1,027,791 (962,995 , 1,092,588)	1,217,804 (1,152,379 , 1,283,229)	2,562,263 (2,397,105 , 2,727,420)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	* 1,462 (-622 , 3,546)	* 1,798 (-1,588 , 5,183)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**3,454,705 (3,341,927 , 3,567,484)**	**3,087,218 (2,980,569 , 3,193,867)**	**8,681,076 (8,507,326 , 8,854,826)**	**15,171,306 (14,825,839 , 15,516,772)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Total refundable credits—continued			
	Net premium tax credit		Qualified sick and family leave credit for leave taken before April 1, 2021	
	Number of returns	Amount	Number of returns	Amount
	(44)	(45)	(46)	(47)
All returns, total	**4,343,215 (4,219,228 , 4,467,201)**	**3,625,006 (3,439,468 , 3,810,544)**	**1,185,058 (1,120,476 , 1,249,639)**	**4,734,950 (4,343,253 , 5,126,646)**
No adjusted gross income	167,952 (147,602 , 188,302)	161,445 (135,385 , 187,504)	88,301 (70,710 , 105,892)	899,109 (702,394 , 1,095,824)
$1 under $5,000	198,657 (171,413 , 225,901)	94,518 (75,564 , 113,471)	49,115 (35,504 , 62,725)	317,545 (196,051 , 439,040)
$5,000 under $10,000	283,942 (251,369 , 316,515)	156,379 (127,208 , 185,551)	121,090 (99,706 , 142,474)	416,112 (291,716 , 540,509)
$10,000 under $15,000	431,431 (391,193 , 471,670)	217,946 (180,169 , 255,723)	190,041 (163,300 , 216,783)	545,895 (415,938 , 675,852)
$15,000 under $20,000	462,948 (421,250 , 504,647)	235,695 (195,971 , 275,419)	145,918 (122,501 , 169,335)	405,066 (301,787 , 508,344)
$20,000 under $25,000	481,852 (439,156 , 524,548)	279,577 (235,283 , 323,871)	93,384 (74,592 , 112,177)	291,415 (196,267 , 386,562)
$25,000 under $30,000	435,912 (395,328 , 476,497)	313,278 (258,688 , 367,868)	71,296 (54,905 , 87,687)	235,153 (153,576 , 316,730)
$30,000 under $40,000	652,726 (603,128 , 702,324)	514,139 (450,944 , 577,334)	113,675 (92,969 , 134,382)	437,576 (325,053 , 550,098)
$40,000 under $50,000	407,628 (368,490 , 446,765)	400,279 (335,315 , 465,243)	68,024 (52,009 , 84,040)	288,623 (197,201 , 380,045)
$50,000 under $75,000	498,157 (455,141 , 541,172)	574,894 (494,124 , 655,664)	114,333 (93,734 , 134,933)	432,566 (328,104 , 537,028)
$75,000 under $100,000	173,985 (148,679 , 199,291)	309,598 (242,042 , 377,154)	43,892 (31,456 , 56,328)	210,849 (128,483 , 293,216)
$100,000 under $200,000	128,414 (107,514 , 149,315)	308,784 (236,876 , 380,692)	60,235 (46,645 , 73,826)	180,729 (118,095 , 243,362)
$200,000 under $500,000	17,188 (12,754 , 21,622)	47,691 (26,277 , 69,106)	21,674 (16,745 , 26,603)	58,687 (39,794 , 77,581)
$500,000 under $1,000,000	1,761 (860 , 2,662)	7,599 (2,249 , 12,950)	3,280 (2,138 , 4,423)	12,267 (6,541 , 17,993)
$1,000,000 under $1,500,000	489 (224 , 755)	2,337 (373 , 4,301)	301 (117 , 484)	1,000 (454 , 1,546)
$1,500,000 under $2,000,000	* 66 (23 , 109)	* 464 (71 , 856)	193 (93 , 293)	884 (301 , 1,467)
$2,000,000 under $5,000,000	88 (43 , 133)	312 (73 , 551)	238 (176 , 299)	1,184 (798 , 1,570)
$5,000,000 under $10,000,000	* 10 (3 , 17)	* 34 (8 , 59)	43 (27 , 58)	177 (117 , 237)
$10,000,000 or more	* 8 (8 , 8)	* 39 (39 , 39)	23 (23 , 23)	112 (112 , 112)
Taxable returns, total	**1,560,690 (1,484,683 , 1,636,698)**	**1,098,957 (1,011,500 , 1,186,414)**	**161,516 (139,197 , 183,835)**	**234,337 (194,751 , 273,923)**
No adjusted gross income	** 2,239 (-562 , 5,040)	** 501 (-207 , 1,210)	** 993 (-948 , 2,935)	** 50 (11 , 89)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	59,086 (44,063 , 74,109)	9,353 (6,317 , 12,388)	* 3,981 (82 , 7,881)	* 834 (-178 , 1,847)
$20,000 under $25,000	190,059 (163,135 , 216,983)	51,173 (41,561 , 60,785)	* 5,980 (1,203 , 10,757)	* 1,631 (-215 , 3,477)
$25,000 under $30,000	180,022 (153,748 , 206,296)	70,529 (56,194 , 84,864)	* 7,300 (2,088 , 12,511)	* 4,276 (682 , 7,870)
$30,000 under $40,000	336,903 (301,033 , 372,773)	172,274 (146,293 , 198,256)	11,149 (4,637 , 17,660)	7,048 (910 , 13,187)
$40,000 under $50,000	232,036 (202,334 , 261,738)	131,941 (108,582 , 155,299)	12,204 (5,360 , 19,048)	7,635 (2,194 , 13,077)
$50,000 under $75,000	305,024 (271,144 , 338,904)	234,601 (195,728 , 273,473)	29,438 (19,017 , 39,858)	29,516 (16,285 , 42,747)
$75,000 under $100,000	124,451 (102,887 , 146,015)	155,545 (115,560 , 195,530)	15,276 (7,982 , 22,569)	14,467 (5,979 , 22,954)
$100,000 under $200,000	111,308 (91,810 , 130,805)	214,764 (164,311 , 265,217)	49,870 (37,445 , 62,296)	96,081 (66,944 , 125,218)
$200,000 under $500,000	17,146 (12,711 , 21,580)	47,494 (26,080 , 68,908)	21,271 (16,377 , 26,164)	57,419 (38,561 , 76,278)
$500,000 under $1,000,000	1,756 (855 , 2,657)	7,597 (2,246 , 12,947)	3,263 (2,121 , 4,406)	12,043 (6,317 , 17,770)
$1,000,000 or more	661 (389 , 934)	3,185 (1,168 , 5,203)	792 (573 , 1,011)	3,335 (2,446 , 4,224)
Nontaxable returns, total	**2,782,524 (2,683,166 , 2,881,883)**	**2,526,049 (2,361,906 , 2,690,192)**	**1,023,541 (962,771 , 1,084,311)**	**4,500,613 (4,110,839 , 4,890,386)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Total refundable credits—continued			
	Refundable child and dependent care credit		Qualified sick and family leave credit for leave taken after March 31, 2021	
	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)
All returns, total	**5,632,571 (5,494,606 , 5,770,537)**	**11,980,877 (11,598,537 , 12,363,217)**	**1,198,515 (1,133,442 , 1,263,589)**	**5,434,617 (4,991,754 , 5,877,480)**
No adjusted gross income	1,876 (440 , 3,312)	5,719 (495 , 10,942)	85,939 (68,506 , 103,372)	971,741 (757,227 , 1,186,255)
$1 under $5,000	36,207 (24,401 , 48,013)	35,604 (22,135 , 49,073)	41,661 (29,089 , 54,232)	337,508 (204,524 , 470,493)
$5,000 under $10,000	90,749 (72,118 , 109,380)	169,945 (127,977 , 211,913)	105,548 (85,588 , 125,508)	432,839 (301,196 , 564,482)
$10,000 under $15,000	205,915 (177,913 , 233,918)	470,489 (395,649 , 545,330)	176,484 (150,727 , 202,242)	561,914 (425,977 , 697,851)
$15,000 under $20,000	238,324 (208,170 , 268,479)	589,674 (497,823 , 681,525)	172,210 (146,775 , 197,644)	491,272 (374,121 , 608,424)
$20,000 under $25,000	239,669 (209,394 , 269,945)	520,386 (440,234 , 600,538)	92,882 (74,209 , 111,555)	353,062 (243,714 , 462,409)
$25,000 under $30,000	279,103 (246,404 , 311,801)	628,226 (537,773 , 718,679)	70,115 (53,868 , 86,362)	274,829 (180,175 , 369,483)
$30,000 under $40,000	568,062 (521,449 , 614,674)	1,271,410 (1,143,308 , 1,399,511)	119,283 (97,983 , 140,583)	550,877 (417,290 , 684,464)
$40,000 under $50,000	398,957 (359,861 , 438,053)	908,172 (796,848 , 1,019,496)	85,148 (67,209 , 103,086)	381,613 (270,885 , 492,342)
$50,000 under $75,000	664,438 (614,215 , 714,661)	1,560,088 (1,418,597 , 1,701,580)	113,802 (93,216 , 134,388)	524,090 (391,492 , 656,688)
$75,000 under $100,000	606,370 (558,550 , 654,191)	1,518,100 (1,369,530 , 1,666,670)	52,526 (38,653 , 66,398)	273,499 (171,663 , 375,335)
$100,000 under $200,000	1,582,558 (1,507,459 , 1,657,658)	3,400,298 (3,190,617 , 3,609,979)	57,151 (43,801 , 70,500)	206,442 (129,274 , 283,610)
$200,000 under $500,000	720,342 (686,689 , 753,996)	902,766 (849,653 , 955,880)	22,493 (17,178 , 27,807)	60,103 (41,123 , 79,082)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	2,447 (1,476 , 3,418)	10,948 (4,775 , 17,121)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	403 (184 , 622)	1,734 (637 , 2,830)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	174 (110 , 238)	874 (519 , 1,228)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	202 (147 , 257)	1,135 (641 , 1,630)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	34 (20 , 48)	101 (59 , 143)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	16 (16 , 16)	35 (35 , 35)
Taxable returns, total	**2,893,711 (2,799,118 , 2,988,305)**	**5,019,891 (4,798,912 , 5,240,869)**	**165,992 (143,059 , 188,924)**	**242,726 (197,534 , 287,917)**
No adjusted gross income	** 2,019 (-774 , 4,811)	** 2,189 (-839 , 5,217)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 2,973 (-389 , 6,336)	** 149 (-105 , 403)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	* 3,000 (-393 , 6,394)	* 1,086 (-760 , 2,932)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	9,272 (3,388 , 15,155)	4,364 (884 , 7,844)
$30,000 under $40,000	* 3,024 (-396 , 6,443)	* 1,369 (-346 , 3,083)	12,011 (5,220 , 18,803)	8,459 (2,409 , 14,509)
$40,000 under $50,000	47,389 (33,893 , 60,884)	41,380 (26,055 , 56,706)	20,743 (11,862 , 29,623)	15,979 (7,476 , 24,482)
$50,000 under $75,000	236,714 (206,604 , 266,824)	343,365 (291,777 , 394,952)	27,681 (17,630 , 37,731)	26,284 (11,902 , 40,666)
$75,000 under $100,000	396,572 (357,788 , 435,355)	766,584 (673,659 , 859,510)	19,542 (11,057 , 28,028)	23,270 (4,643 , 41,896)
$100,000 under $200,000	1,487,818 (1,414,896 , 1,560,740)	2,962,477 (2,775,921 , 3,149,033)	45,521 (33,537 , 57,506)	89,693 (58,580 , 120,806)
$200,000 under $500,000	720,177 (686,524 , 753,830)	902,526 (849,413 , 955,640)	21,996 (16,718 , 27,274)	58,887 (39,928 , 77,847)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	2,428 (1,457 , 3,399)	10,687 (4,514 , 16,860)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	825 (590 , 1,060)	3,868 (2,614 , 5,123)
Nontaxable returns, total	**2,738,860 (2,637,693 , 2,840,027)**	**6,960,987 (6,647,586 , 7,274,387)**	**1,032,523 (971,444 , 1,093,603)**	**5,191,891 (4,751,246 , 5,632,537)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Refundable credits used to offset income tax before credits			
	Total		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)
All returns, total	**43,829,777 (43,492,516 , 44,167,037)**	**85,032,586 (84,081,670 , 85,983,502)**	**15,303,483 (15,081,794 , 15,525,172)**	**9,374,006 (9,188,209 , 9,559,803)**
No adjusted gross income	1,735 (894 , 2,576)	3,575 (1,665 , 5,486)	66 (6 , 127)	131 (-72 , 333)
$1 under $5,000	* 4,064 (130 , 7,997)	* 197 (-40 , 434)	* 3,024 (-396 , 6,443)	* 115 (-82 , 312)
$5,000 under $10,000	* 6,099 (1,262 , 10,936)	* 4,070 (522 , 7,618)	* 5,039 (625 , 9,454)	* 3,241 (67 , 6,416)
$10,000 under $15,000	1,719,741 (1,639,212 , 1,800,271)	193,139 (182,322 , 203,955)	1,589,770 (1,512,273 , 1,667,267)	176,998 (166,796 , 187,201)
$15,000 under $20,000	4,002,356 (3,881,161 , 4,123,551)	1,366,607 (1,320,981 , 1,412,232)	3,672,745 (3,556,407 , 3,789,083)	1,199,061 (1,157,552 , 1,240,570)
$20,000 under $25,000	2,914,590 (2,810,458 , 3,018,721)	1,232,496 (1,175,513 , 1,289,480)	2,176,766 (2,086,368 , 2,267,165)	660,342 (623,618 , 697,066)
$25,000 under $30,000	2,833,589 (2,730,852 , 2,936,326)	1,972,863 (1,886,610 , 2,059,115)	1,866,658 (1,782,802 , 1,950,513)	1,246,168 (1,180,148 , 1,312,188)
$30,000 under $40,000	5,477,978 (5,337,164 , 5,618,792)	6,592,594 (6,402,668 , 6,782,520)	3,810,635 (3,692,072 , 3,929,198)	4,077,845 (3,938,371 , 4,217,319)
$40,000 under $50,000	3,951,111 (3,830,478 , 4,071,744)	6,895,128 (6,661,464 , 7,128,792)	1,844,323 (1,760,983 , 1,927,663)	1,824,117 (1,726,443 , 1,921,790)
$50,000 under $75,000	6,760,443 (6,608,436 , 6,912,450)	16,647,716 (16,215,956 , 17,079,476)	334,456 (298,792 , 370,121)	185,988 (161,295 , 210,681)
$75,000 under $100,000	4,505,449 (4,381,291 , 4,629,608)	14,315,680 (13,842,912 , 14,788,448)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	8,690,273 (8,536,250 , 8,844,295)	29,200,015 (28,516,062 , 29,883,969)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	2,948,637 (2,885,254 , 3,012,020)	6,562,875 (6,390,122 , 6,735,628)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	11,413 (9,158 , 13,669)	34,928 (22,702 , 47,154)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	1,080 (708 , 1,452)	5,080 (2,713 , 7,448)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	** 1,134 (970 , 1,296)	** 5,304 (4,174 , 6,435)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	85 (85 , 85)	317 (317 , 317)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**** ** (0 , 0)**	**** ** (0 , 0)**	**2,277,353 (2,184,877 , 2,369,829)**	**647,962 (613,339 , 682,585)**
No adjusted gross income	** 1,945 (-123 , 4,012)	** 2,749 (1,182 , 4,314)	** 1,057 (-918 , 3,032)	** 128 (-74 , 330)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	28,036 (17,659 , 38,413)	2,397 (1,358 , 3,437)	24,055 (14,437 , 33,673)	1,916 (1,088 , 2,744)
$15,000 under $20,000	1,086,055 (1,021,789 , 1,150,320)	364,353 (341,358 , 387,347)	1,044,928 (981,864 , 1,107,992)	351,946 (329,413 , 374,479)
$20,000 under $25,000	899,371 (840,858 , 957,885)	146,895 (133,683 , 160,107)	712,745 (660,553 , 764,937)	78,571 (71,911 , 85,232)
$25,000 under $30,000	441,270 (400,191 , 482,349)	328,644 (290,065 , 367,224)	23,458 (13,983 , 32,932)	1,238 (630 , 1,846)
$30,000 under $40,000	1,194,332 (1,127,026 , 1,261,637)	1,201,235 (1,121,748 , 1,280,721)	199,228 (171,556 , 226,900)	139,402 (117,514 , 161,290)
$40,000 under $50,000	1,690,494 (1,610,608 , 1,770,379)	2,291,751 (2,170,472 , 2,413,031)	261,852 (230,119 , 293,586)	72,429 (59,209 , 85,650)
$50,000 under $75,000	4,603,575 (4,476,117 , 4,731,033)	9,341,194 (9,042,113 , 9,640,276)	10,030 (3,817 , 16,244)	2,331 (589 , 4,073)
$75,000 under $100,000	3,913,443 (3,796,893 , 4,029,994)	11,016,752 (10,628,424 , 11,405,080)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	** (0 , 0)	** (0 , 0)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	** 2,942,531 (2,879,222 , 3,005,837)	** 6,548,044 (6,376,117 , 6,719,963)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	11,413 (9,158 , 13,669)	34,928 (22,702 , 47,154)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	2,296 (1,890 , 2,703)	10,699 (8,076 , 13,323)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**** ** (0 , 0)**	**** ** (0 , 0)**	**13,026,130 (12,818,622 , 13,233,638)**	**8,726,044 (8,542,216 , 8,909,871)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Refundable credits used to offset income tax before credits—continued			
	Refundable child tax credit or additional child tax 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
	(56)	(57)	(58)	(59)
All returns, total	**23,390,345 (23,136,649 , 23,644,040)**	**57,613,280 (56,847,814 , 58,378,747)**	**3,173,123 (3,065,050 , 3,281,195)**	**2,379,377 (2,286,716 , 2,472,038)**
No adjusted gross income	** 639 (196 , 1,082)	** 1,772 (613 , 2,931)	278 (42 , 514)	160 (32 , 288)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	20,124 (11,310 , 28,938)	3,318 (1,011 , 5,624)	* 3,024 (-396 , 6,443)	* 67 (-11 , 144)
$15,000 under $20,000	79,779 (62,272 , 97,285)	24,453 (17,808 , 31,099)	21,132 (12,099 , 30,164)	1,900 (996 , 2,804)
$20,000 under $25,000	154,354 (129,989 , 178,719)	73,571 (59,324 , 87,818)	67,470 (51,329 , 83,611)	13,956 (10,059 , 17,853)
$25,000 under $30,000	204,096 (176,111 , 232,081)	153,492 (128,608 , 178,377)	208,272 (179,948 , 236,596)	55,763 (46,874 , 64,652)
$30,000 under $40,000	1,416,234 (1,343,067 , 1,489,401)	1,343,002 (1,260,226 , 1,425,777)	347,801 (311,271 , 384,330)	217,802 (192,271 , 243,334)
$40,000 under $50,000	2,420,332 (2,325,092 , 2,515,571)	3,925,221 (3,753,363 , 4,097,078)	275,892 (243,356 , 308,428)	182,819 (158,556 , 207,083)
$50,000 under $75,000	5,144,468 (5,009,936 , 5,279,000)	13,378,333 (12,994,301 , 13,762,365)	609,040 (561,042 , 657,037)	467,414 (427,328 , 507,500)
$75,000 under $100,000	3,735,941 (3,621,848 , 3,850,035)	11,519,311 (11,120,396 , 11,918,225)	494,234 (451,184 , 537,283)	393,758 (355,664 , 431,853)
$100,000 under $200,000	7,317,095 (7,171,549 , 7,462,641)	21,692,944 (21,165,087 , 22,220,800)	1,145,981 (1,081,908 , 1,210,055)	1,045,738 (980,423 , 1,111,052)
$200,000 under $500,000	** 2,897,284 (2,834,325 , 2,960,243)	** 5,497,865 (5,355,453 , 5,640,277)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**** ** (0 , 0)**	**** ** (0 , 0)**	**2,572,351 (2,475,126 , 2,669,575)**	**2,082,995 (1,994,748 , 2,171,241)**
No adjusted gross income	** 1,274 (-669 , 3,218)	** 1,437 (684 , 2,190)	139 (40 , 238)	141 (17 , 265)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	10,062 (3,829 , 16,295)	842 (278 , 1,406)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	34,234 (22,735 , 45,733)	6,467 (3,881 , 9,053)
$25,000 under $30,000	* 3,024 (-396 , 6,443)	* 4,535 (-594 , 9,665)	54,341 (39,859 , 68,823)	16,833 (11,600 , 22,065)
$30,000 under $40,000	141,515 (118,175 , 164,855)	218,208 (181,202 , 255,214)	205,351 (177,260 , 233,443)	127,415 (107,474 , 147,355)
$40,000 under $50,000	833,023 (776,610 , 889,435)	1,419,467 (1,319,792 , 1,519,142)	198,093 (170,487 , 225,699)	142,846 (120,886 , 164,806)
$50,000 under $75,000	3,174,317 (3,067,084 , 3,281,551)	7,192,682 (6,928,624 , 7,456,740)	490,688 (447,537 , 533,839)	400,763 (363,091 , 438,434)
$75,000 under $100,000	3,190,730 (3,084,566 , 3,296,894)	8,897,721 (8,567,922 , 9,227,520)	453,563 (412,289 , 494,837)	359,898 (323,697 , 396,098)
$100,000 under $200,000	7,113,056 (6,969,243 , 7,256,869)	20,581,675 (20,077,346 , 21,086,004)	1,125,879 (1,062,332 , 1,189,426)	1,027,791 (962,995 , 1,092,588)
$200,000 under $500,000	** ** (0 , 0)	** ** (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	4,977 (3,404 , 6,550)	4,543 (2,435 , 6,650)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**** ** (0 , 0)**	**** ** (0 , 0)**	**600,772 (552,949 , 648,595)**	**296,382 (267,641 , 325,124)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Refundable credits used to offset income tax before credits—continued			
	Recovery rebate credit used to offset income tax before credits [2]		Refundable child and dependent care credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)
All returns, total	**5,070,792 (4,935,264 , 5,206,319)**	**7,093,487 (6,861,624 , 7,325,350)**	**3,462,895 (3,357,846 , 3,567,944)**	**5,987,803 (5,744,590 , 6,231,016)**
No adjusted gross income	631 (97 , 1,165)	1,127 (-131 , 2,384)	** 7,137 (1,922 , 12,352)	** 5,253 (1,104 , 9,401)
$1 under $5,000	** 2,097 (-675 , 4,870)	** 895 (-696 , 2,486)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	89,118 (70,627 , 107,609)	10,878 (8,297 , 13,459)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	278,892 (246,232 , 311,551)	105,633 (91,898 , 119,368)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	413,876 (374,057 , 453,694)	370,508 (333,471 , 407,545)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	316,448 (281,660 , 351,236)	372,570 (329,190 , 415,949)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	494,438 (451,030 , 537,845)	613,659 (557,250 , 670,069)	30,496 (19,683 , 41,308)	13,281 (7,094 , 19,468)
$40,000 under $50,000	426,709 (386,472 , 466,946)	540,576 (486,694 , 594,457)	150,830 (126,765 , 174,896)	127,092 (102,365 , 151,819)
$50,000 under $75,000	1,070,807 (1,007,734 , 1,133,880)	1,358,252 (1,269,011 , 1,447,494)	467,098 (424,884 , 509,313)	695,711 (621,321 , 770,100)
$75,000 under $100,000	686,884 (636,463 , 737,305)	989,547 (902,492 , 1,076,603)	532,741 (487,847 , 577,634)	1,044,510 (936,173 , 1,152,847)
$100,000 under $200,000	1,289,430 (1,222,216 , 1,356,644)	2,728,045 (2,556,805 , 2,899,284)	1,554,385 (1,479,906 , 1,628,864)	3,199,423 (3,002,186 , 3,396,660)
$200,000 under $500,000	* 1,462 (-622 , 3,546)	* 1,798 (-1,588 , 5,183)	720,208 (686,555 , 753,862)	902,535 (849,421 , 955,648)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**** ** (0 , 0)**	**** ** (0 , 0)**	**2,893,711 (2,799,118 , 2,988,305)**	**5,019,891 (4,798,912 , 5,240,869)**
No adjusted gross income	344 (-86 , 775)	953 (-273 , 2,179)	** 2,019 (-774 , 4,811)	** 2,189 (-839 , 5,217)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	* 2,065 (-729 , 4,859)	* 1,239 (-437 , 2,915)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	13,478 (6,375 , 20,581)	7,966 (3,838 , 12,095)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	165,820 (140,584 , 191,056)	223,945 (189,458 , 258,431)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	388,060 (349,554 , 426,567)	525,020 (471,853 , 578,187)	* 3,024 (-396 , 6,443)	* 1,369 (-346 , 3,083)
$40,000 under $50,000	341,315 (305,297 , 377,334)	460,073 (410,337 , 509,810)	47,389 (33,893 , 60,884)	41,380 (26,055 , 56,706)
$50,000 under $75,000	831,163 (775,462 , 886,863)	1,111,078 (1,030,141 , 1,192,016)	236,714 (206,604 , 266,824)	343,365 (291,777 , 394,952)
$75,000 under $100,000	545,748 (500,718 , 590,778)	797,414 (719,481 , 875,347)	396,572 (357,788 , 435,355)	766,584 (673,659 , 859,510)
$100,000 under $200,000	** ** (0 , 0)	** ** (0 , 0)	1,487,818 (1,414,896 , 1,560,740)	2,962,477 (2,775,921 , 3,149,033)
$200,000 under $500,000	* 1,462 (-622 , 3,546)	* 1,798 (-1,588 , 5,183)	720,177 (686,524 , 753,830)	902,526 (849,413 , 955,640)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**** ** (0 , 0)**	**** ** (0 , 0)**	**569,184 (522,695 , 615,673)**	**967,912 (864,860 , 1,070,965)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Income tax after credits		Net investment income tax	
	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)
All returns, total	**104,549,808 (104,235,557 , 104,864,060)**	**2,136,650,742 (2,132,061,363 , 2,141,240,122)**	**7,211,136 (7,151,342 , 7,270,930)**	**59,697,612 (59,439,093 , 59,956,130)**
No adjusted gross income	4,361 (2,131 , 6,590)	186,617 (140,169 , 233,064)	** 66 (-31 , 164)	** 271 (28 , 514)
$1 under $5,000	142,544 (119,247 , 165,841)	73,072 (-28,731 , 174,876)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	184,757 (158,201 , 211,313)	78,223 (63,076 , 93,370)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	1,055,682 (992,388 , 1,118,977)	211,113 (184,600 , 237,627)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	3,224,915 (3,115,644 , 3,334,185)	1,247,479 (1,194,390 , 1,300,569)	* 208 (17 , 400)	* 6 (-1 , 12)
$20,000 under $25,000	4,511,505 (4,383,197 , 4,639,814)	4,047,553 (3,924,602 , 4,170,505)	637 (270 , 1,003)	78 (8 , 147)
$25,000 under $30,000	5,152,093 (5,015,335 , 5,288,850)	6,837,013 (6,570,997 , 7,103,029)	* 393 (124 , 662)	* 48 (-5 , 102)
$30,000 under $40,000	10,941,846 (10,748,440 , 11,135,252)	21,563,554 (21,148,199 , 21,978,908)	868 (484 , 1,252)	273 (102 , 443)
$40,000 under $50,000	10,178,852 (9,990,749 , 10,366,955)	28,872,618 (28,295,926 , 29,449,310)	795 (443 , 1,146)	285 (103 , 468)
$50,000 under $75,000	20,079,918 (19,849,741 , 20,310,096)	93,196,258 (92,000,397 , 94,392,118)	1,901 (1,348 , 2,455)	820 (459 , 1,181)
$75,000 under $100,000	13,899,298 (13,708,258 , 14,090,338)	105,625,288 (103,978,645 , 107,271,930)	1,852 (1,381 , 2,322)	947 (563 , 1,330)
$100,000 under $200,000	23,678,030 (23,512,477 , 23,843,582)	365,139,832 (362,179,945 , 368,099,718)	121,281 (101,544 , 141,018)	56,842 (42,384 , 71,301)
$200,000 under $500,000	9,011,428 (8,927,701 , 9,095,154)	437,089,172 (433,478,515 , 440,699,830)	** 7,083,133 (7,026,539 , 7,139,730)	** 59,638,040 (59,379,911 , 59,896,172)
$500,000 under $1,000,000	1,612,396 (1,593,555 , 1,631,237)	244,827,113 (241,796,297 , 247,857,930)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	375,593 (370,032 , 381,154)	115,008,024 (113,187,921 , 116,828,128)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	155,353 (152,543 , 158,163)	70,041,765 (68,772,575 , 71,310,954)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	232,933 (231,335 , 234,532)	184,436,241 (183,190,194 , 185,682,289)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	63,155 (62,636 , 63,673)	112,972,811 (112,027,731 , 113,917,891)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	45,149 (45,149 , 45,149)	345,196,995 (345,196,995 , 345,196,995)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**104,549,808 (104,235,557 , 104,864,060)**	**2,136,650,742 (2,132,061,363 , 2,141,240,122)**	**7,207,142 (7,147,340 , 7,266,943)**	**59,695,413 (59,436,887 , 59,953,939)**
No adjusted gross income	4,361 (2,131 , 6,590)	186,617 (140,169 , 233,064)	** 66 (-31 , 164)	** 271 (28 , 514)
$1 under $5,000	142,544 (119,247 , 165,841)	73,072 (-28,731 , 174,876)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	184,757 (158,201 , 211,313)	78,223 (63,076 , 93,370)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	1,055,682 (992,388 , 1,118,977)	211,113 (184,600 , 237,627)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	3,224,915 (3,115,644 , 3,334,185)	1,247,479 (1,194,390 , 1,300,569)	* 208 (17 , 400)	* 6 (-1 , 12)
$20,000 under $25,000	4,511,505 (4,383,197 , 4,639,814)	4,047,553 (3,924,602 , 4,170,505)	* 489 (161 , 816)	* 76 (7 , 146)
$25,000 under $30,000	5,152,093 (5,015,335 , 5,288,850)	6,837,013 (6,570,997 , 7,103,029)	* 295 (62 , 528)	* 34 (-15 , 82)
$30,000 under $40,000	10,941,846 (10,748,440 , 11,135,252)	21,563,554 (21,148,199 , 21,978,908)	770 (410 , 1,130)	260 (91 , 428)
$40,000 under $50,000	10,178,852 (9,990,749 , 10,366,955)	28,872,618 (28,295,926 , 29,449,310)	600 (293 , 908)	253 (74 , 433)
$50,000 under $75,000	20,079,918 (19,849,741 , 20,310,096)	93,196,258 (92,000,397 , 94,392,118)	1,545 (1,051 , 2,040)	749 (394 , 1,105)
$75,000 under $100,000	13,899,298 (13,708,258 , 14,090,338)	105,625,288 (103,978,645 , 107,271,930)	1,770 (1,303 , 2,237)	905 (525 , 1,286)
$100,000 under $200,000	23,678,030 (23,512,477 , 23,843,582)	365,139,832 (362,179,945 , 368,099,718)	120,976 (101,239 , 140,713)	56,723 (42,265 , 71,182)
$200,000 under $500,000	9,011,428 (8,927,701 , 9,095,154)	437,089,172 (433,478,515 , 440,699,830)	** 7,080,422 (-46 , 144)	** 59,636,135 (-7 , 20)
$500,000 under $1,000,000	1,612,396 (1,593,555 , 1,631,237)	244,827,113 (241,796,297 , 247,857,930)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	872,183 (866,522 , 877,845)	827,655,837 (825,448,726 , 829,862,948)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**3,994 (2,314 , 5,675)**	**2,198 (797 , 3,599)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total income tax		All other taxes	
			Total	
	Number of returns	Amount	Number of returns	Amount
	(68)	(69)	(70)	(71)
All returns, total	**104,573,768 (104,259,539 , 104,887,996)**	**2,196,348,205 (2,191,731,534 , 2,200,964,876)**	**33,570,834 (33,346,867 , 33,794,801)**	**104,553,699 (103,451,134 , 105,656,264)**
No adjusted gross income	4,367 (2,138 , 6,597)	186,881 (140,427 , 233,335)	248,414 (227,891 , 268,937)	768,855 (621,230 , 916,480)
$1 under $5,000	142,593 (119,296 , 165,891)	73,079 (-28,724 , 174,883)	1,278,761 (1,212,257 , 1,345,264)	571,914 (525,041 , 618,787)
$5,000 under $10,000	184,757 (158,201 , 211,313)	78,223 (63,076 , 93,370)	1,685,278 (1,609,402 , 1,761,155)	1,586,085 (1,503,558 , 1,668,612)
$10,000 under $15,000	1,055,682 (992,388 , 1,118,977)	211,113 (184,600 , 237,627)	2,218,265 (2,132,458 , 2,304,072)	3,020,428 (2,883,795 , 3,157,061)
$15,000 under $20,000	3,224,975 (3,115,705 , 3,334,246)	1,247,485 (1,194,395 , 1,300,575)	1,814,266 (1,734,999 , 1,893,532)	2,804,212 (2,651,335 , 2,957,088)
$20,000 under $25,000	4,511,653 (4,383,344 , 4,639,961)	4,047,630 (3,924,678 , 4,170,582)	1,550,823 (1,476,529 , 1,625,116)	2,536,842 (2,373,335 , 2,700,348)
$25,000 under $30,000	5,152,142 (5,015,385 , 5,288,899)	6,837,046 (6,571,030 , 7,103,063)	1,396,729 (1,325,725 , 1,467,734)	2,470,298 (2,297,008 , 2,643,588)
$30,000 under $40,000	10,942,006 (10,748,600 , 11,135,413)	21,563,813 (21,148,459 , 21,979,168)	2,415,902 (2,323,022 , 2,508,782)	4,502,881 (4,246,692 , 4,759,070)
$40,000 under $50,000	10,179,035 (9,990,931 , 10,367,138)	28,872,871 (28,296,179 , 29,449,563)	1,966,714 (1,882,375 , 2,051,054)	4,141,101 (3,868,489 , 4,413,713)
$50,000 under $75,000	20,080,197 (19,850,019 , 20,310,375)	93,197,007 (92,001,145 , 94,392,868)	3,839,237 (3,727,361 , 3,951,112)	9,204,494 (8,771,766 , 9,637,221)
$75,000 under $100,000	13,899,732 (13,708,691 , 14,090,772)	105,626,193 (103,979,551 , 107,272,836)	2,609,463 (2,515,540 , 2,703,385)	7,499,556 (7,063,288 , 7,935,824)
$100,000 under $200,000	23,680,641 (23,515,088 , 23,846,194)	365,196,521 (362,235,957 , 368,157,084)	5,296,612 (5,179,194 , 5,414,030)	19,067,098 (18,355,552 , 19,778,644)
$200,000 under $500,000	9,025,608 (8,941,895 , 9,109,321)	443,362,161 (439,715,240 , 447,009,081)	5,282,814 (5,218,482 , 5,347,145)	18,941,328 (18,445,989 , 19,436,666)
$500,000 under $1,000,000	1,615,603 (1,596,763 , 1,634,443)	252,558,323 (249,466,558 , 255,650,087)	1,275,324 (1,256,762 , 1,293,887)	9,943,429 (9,680,342 , 10,206,516)
$1,000,000 under $1,500,000	376,495 (370,933 , 382,057)	119,130,275 (117,265,216 , 120,995,333)	297,329 (291,998 , 302,661)	3,838,891 (3,718,111 , 3,959,670)
$1,500,000 under $2,000,000	155,851 (153,038 , 158,664)	72,721,172 (71,418,166 , 74,024,178)	123,435 (120,851 , 126,019)	2,131,341 (2,070,222 , 2,192,460)
$2,000,000 under $5,000,000	233,680 (232,081 , 235,279)	192,544,953 (191,263,267 , 193,826,639)	183,745 (182,203 , 185,287)	4,804,521 (4,734,960 , 4,874,082)
$5,000,000 under $10,000,000	63,373 (62,855 , 63,892)	118,711,991 (117,732,708 , 119,691,274)	50,563 (50,076 , 51,050)	2,355,959 (2,314,902 , 2,397,016)
$10,000,000 or more	45,376 (45,376 , 45,376)	370,181,469 (370,181,469 , 370,181,469)	37,162 (37,162 , 37,162)	4,364,467 (4,364,467 , 4,364,467)
Taxable returns, total	**104,573,768 (104,259,539 , 104,887,996)**	**2,196,348,205 (2,191,731,534 , 2,200,964,876)**	**22,220,197 (22,014,130 , 22,426,264)**	**84,597,013 (83,570,240 , 85,623,786)**
No adjusted gross income	4,367 (2,138 , 6,597)	186,881 (140,427 , 233,335)	1,751 (927 , 2,576)	32,999 (28,912 , 37,086)
$1 under $5,000	142,593 (119,296 , 165,891)	73,079 (-28,724 , 174,883)	15,056 (7,594 , 22,518)	4,258 (1,703 , 6,812)
$5,000 under $10,000	184,757 (158,201 , 211,313)	78,223 (63,076 , 93,370)	23,512 (14,096 , 32,928)	7,097 (3,512 , 10,681)
$10,000 under $15,000	1,055,682 (992,388 , 1,118,977)	211,113 (184,600 , 237,627)	113,058 (92,451 , 133,665)	130,557 (100,719 , 160,396)
$15,000 under $20,000	3,224,975 (3,115,705 , 3,334,246)	1,247,485 (1,194,395 , 1,300,575)	329,257 (294,246 , 364,268)	402,726 (343,512 , 461,940)
$20,000 under $25,000	4,511,653 (4,383,344 , 4,639,961)	4,047,630 (3,924,678 , 4,170,582)	570,412 (524,433 , 616,392)	792,969 (698,702 , 887,236)
$25,000 under $30,000	5,152,142 (5,015,385 , 5,288,899)	6,837,046 (6,571,030 , 7,103,063)	606,106 (558,667 , 653,545)	907,417 (801,477 , 1,013,358)
$30,000 under $40,000	10,942,006 (10,748,600 , 11,135,413)	21,563,813 (21,148,459 , 21,979,168)	1,344,977 (1,274,520 , 1,415,435)	2,162,090 (1,985,475 , 2,338,705)
$40,000 under $50,000	10,179,035 (9,990,931 , 10,367,138)	28,872,871 (28,296,179 , 29,449,563)	1,363,698 (1,292,705 , 1,434,691)	2,427,036 (2,226,423 , 2,627,649)
$50,000 under $75,000	20,080,197 (19,850,019 , 20,310,375)	93,197,007 (92,001,145 , 94,392,868)	3,092,800 (2,990,337 , 3,195,263)	6,827,208 (6,454,230 , 7,200,186)
$75,000 under $100,000	13,899,732 (13,708,691 , 14,090,772)	105,626,193 (103,979,551 , 107,272,836)	2,340,907 (2,251,345 , 2,430,470)	6,334,068 (5,936,034 , 6,732,101)
$100,000 under $200,000	23,680,641 (23,515,088 , 23,846,194)	365,196,521 (362,235,957 , 368,157,084)	5,173,997 (5,057,488 , 5,290,506)	18,258,739 (17,567,935 , 18,949,542)
$200,000 under $500,000	9,025,608 (8,941,895 , 9,109,321)	443,362,161 (439,715,240 , 447,009,081)	5,277,580 (5,213,279 , 5,341,881)	18,879,710 (18,388,890 , 19,370,530)
$500,000 under $1,000,000	1,615,603 (1,596,763 , 1,634,443)	252,558,323 (249,466,558 , 255,650,087)	1,275,017 (1,256,455 , 1,293,579)	9,940,532 (9,677,445 , 10,203,619)
$1,000,000 or more	874,776 (869,116 , 880,436)	873,289,859 (871,038,425 , 875,541,293)	692,069 (686,442 , 697,696)	17,489,608 (17,338,171 , 17,641,045)
Nontaxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**11,350,637 (11,193,590 , 11,507,684)**	**19,956,686 (19,440,398 , 20,472,975)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	Self-employment tax		Social Security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)
All returns, total	**21,622,374 (21,457,592 , 21,787,156)**	**77,180,298 (76,170,337 , 78,190,259)**	**72,440 (55,911 , 88,968)**	**13,531 (8,293 , 18,769)**
No adjusted gross income	187,229 (169,876 , 204,583)	595,444 (530,675 , 660,213)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	1,176,024 (1,112,384 , 1,239,665)	521,399 (481,915 , 560,882)	** 4,034 (86 , 7,983)	** 116 (-61 , 292)
$5,000 under $10,000	1,536,614 (1,464,507 , 1,608,721)	1,540,698 (1,459,363 , 1,622,034)	* 4,031 (83 , 7,980)	* 1,363 (-479 , 3,205)
$10,000 under $15,000	2,021,411 (1,939,956 , 2,102,865)	2,907,764 (2,774,733 , 3,040,794)	10,079 (3,835 , 16,322)	3,244 (257 , 6,232)
$15,000 under $20,000	1,561,123 (1,488,052 , 1,634,194)	2,681,015 (2,530,983 , 2,831,048)	* 9,037 (3,136 , 14,939)	* 1,948 (-198 , 4,094)
$20,000 under $25,000	1,245,945 (1,179,813 , 1,312,076)	2,388,293 (2,230,048 , 2,546,538)	* 8,142 (2,566 , 13,718)	* 1,551 (-262 , 3,363)
$25,000 under $30,000	1,058,826 (997,409 , 1,120,243)	2,317,026 (2,147,218 , 2,486,834)	* 5,340 (896 , 9,784)	* 866 (-95 , 1,827)
$30,000 under $40,000	1,595,889 (1,521,262 , 1,670,516)	4,015,857 (3,766,975 , 4,264,739)	* 7,022 (1,823 , 12,221)	* 739 (-266 , 1,744)
$40,000 under $50,000	1,266,510 (1,199,629 , 1,333,390)	3,556,546 (3,294,476 , 3,818,615)	* 4,015 (82 , 7,947)	* 1,588 (-251 , 3,427)
$50,000 under $75,000	2,440,689 (2,353,872 , 2,527,507)	7,615,414 (7,208,005 , 8,022,824)	* 9,052 (3,141 , 14,963)	* 984 (11 , 1,957)
$75,000 under $100,000	1,673,199 (1,599,283 , 1,747,114)	6,075,802 (5,673,859 , 6,477,745)	* 2,999 (-393 , 6,391)	* 299 (-154 , 751)
$100,000 under $200,000	3,380,718 (3,291,977 , 3,469,458)	15,487,367 (14,842,241 , 16,132,492)	* 7,310 (2,088 , 12,533)	* 800 (-59 , 1,659)
$200,000 under $500,000	1,723,856 (1,683,767 , 1,763,944)	13,512,409 (13,062,622 , 13,962,196)	* 1,186 (91 , 2,281)	* 21 (-7 , 49)
$500,000 under $1,000,000	451,000 (438,588 , 463,413)	5,570,249 (5,343,089 , 5,797,410)	** 156 (-116 , 428)	** 1 (-1 , 4)
$1,000,000 under $1,500,000	120,936 (117,188 , 124,684)	2,082,900 (1,983,479 , 2,182,320)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	53,125 (51,545 , 54,704)	1,134,113 (1,089,522 , 1,178,703)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	84,717 (83,559 , 85,874)	2,440,634 (2,388,717 , 2,492,552)	* 26 (3 , 49)	* 10 (-8 , 29)
$5,000,000 under $10,000,000	25,105 (24,739 , 25,471)	1,096,116 (1,067,766 , 1,124,466)	* 7 (0 , 14)	* [4] (0 , 0)
$10,000,000 or more	19,459 (19,459 , 19,459)	1,641,252 (1,641,252 , 1,641,252)	* 3 (3 , 3)	* [4] (0 , 0)
Taxable returns, total	**11,871,962 (11,721,355 , 12,022,568)**	**58,584,189 (57,641,387 , 59,526,991)**	**39,199 (27,164 , 51,234)**	**4,456 (2,142 , 6,770)**
No adjusted gross income	1,160 (622 , 1,697)	23,192 (19,850 , 26,535)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	8,367 (2,788 , 13,945)	2,248 (725 , 3,771)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	17,476 (9,390 , 25,561)	6,494 (2,968 , 10,019)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	93,784 (75,054 , 112,514)	121,932 (93,121 , 150,743)	** 3,024 (-396 , 6,443)	** 234 (-88 , 555)
$15,000 under $20,000	248,027 (217,748 , 278,305)	363,888 (306,713 , 421,064)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	413,724 (374,784 , 452,663)	721,363 (633,020 , 809,706)	* 4,110 (174 , 8,047)	* 148 (1 , 295)
$25,000 under $30,000	410,459 (371,628 , 449,290)	835,084 (731,026 , 939,141)	* 3,324 (-133 , 6,781)	* 489 (-133 , 1,111)
$30,000 under $40,000	789,638 (736,143 , 843,133)	1,830,456 (1,660,483 , 2,000,428)	* 6,014 (1,204 , 10,823)	* 238 (19 , 457)
$40,000 under $50,000	784,431 (731,148 , 837,714)	1,935,568 (1,746,844 , 2,124,292)	* 3,007 (-394 , 6,408)	* 1,236 (-469 , 2,940)
$50,000 under $75,000	1,861,340 (1,783,616 , 1,939,064)	5,436,229 (5,089,476 , 5,782,981)	* 8,034 (2,470 , 13,599)	* 980 (7 , 1,953)
$75,000 under $100,000	1,479,103 (1,409,050 , 1,549,156)	5,077,522 (4,710,654 , 5,444,389)	* 2,999 (-393 , 6,391)	* 299 (-154 , 751)
$100,000 under $200,000	3,290,052 (3,202,072 , 3,378,032)	14,809,847 (14,179,414 , 15,440,280)	* 7,310 (2,088 , 12,533)	* 800 (-59 , 1,659)
$200,000 under $500,000	1,720,291 (1,680,256 , 1,760,326)	13,460,379 (13,014,808 , 13,905,951)	** 1,332 (204 , 2,460)	** 21 (-7 , 49)
$500,000 under $1,000,000	450,868 (438,456 , 463,281)	5,568,515 (5,341,355 , 5,795,676)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	303,243 (299,127 , 307,359)	8,391,472 (8,269,558 , 8,513,386)	44 (16 , 73)	12 (-7 , 30)
Nontaxable returns, total	**9,750,412 (9,611,049 , 9,889,775)**	**18,596,109 (18,122,654 , 19,069,565)**	**33,241 (21,909 , 44,573)**	**9,075 (4,375 , 13,775)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	Uncollected Social Security tax		Total additional Social Security and Medicare tax	
	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)
All returns, total	**52,748 (38,981 , 66,515)**	**29,055 (18,289 , 39,820)**	**119,251 (98,221 , 140,282)**	**42,113 (30,177 , 54,049)**
No adjusted gross income	** 2,109 (-689 , 4,907)	** 422 (-106 , 950)	* 96 (-78 , 270)	* 61 (-16 , 138)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	* 6,047 (1,211 , 10,883)	* 477 (-74 , 1,028)
$5,000 under $10,000	* 6,030 (1,208 , 10,853)	* 3,517 (-346 , 7,381)	* 9,054 (3,142 , 14,966)	* 4,407 (229 , 8,586)
$10,000 under $15,000	* 7,041 (1,830 , 12,253)	* 1,850 (243 , 3,458)	16,112 (8,223 , 24,001)	5,095 (1,702 , 8,487)
$15,000 under $20,000	* 3,024 (-396 , 6,443)	* 1,778 (-620 , 4,176)	11,053 (4,525 , 17,581)	3,726 (508 , 6,944)
$20,000 under $25,000	* 7,996 (2,458 , 13,534)	* 3,173 (-164 , 6,510)	15,130 (7,524 , 22,736)	4,724 (926 , 8,522)
$25,000 under $30,000	* 3,007 (-394 , 6,408)	* 2,494 (-1,861 , 6,850)	* 8,347 (2,751 , 13,943)	* 3,360 (-1,100 , 7,820)
$30,000 under $40,000	** 9,354 (3,416 , 15,292)	** 2,921 (-180 , 6,024)	14,368 (6,982 , 21,754)	3,297 (89 , 6,505)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	* 6,022 (1,206 , 10,839)	* 1,952 (22 , 3,881)
$50,000 under $75,000	* 3,015 (-395 , 6,426)	* 438 (-86 , 963)	12,067 (5,243 , 18,892)	1,422 (317 , 2,528)
$75,000 under $100,000	* 4,021 (86 , 7,956)	* 1,474 (-686 , 3,634)	* 7,020 (1,825 , 12,215)	* 1,773 (-434 , 3,979)
$100,000 under $200,000	* 3,163 (-243 , 6,570)	* 1,732 (-1,002 , 4,467)	9,474 (3,554 , 15,394)	2,533 (-334 , 5,399)
$200,000 under $500,000	2,954 (1,167 , 4,742)	3,929 (-472 , 8,329)	3,395 (1,493 , 5,297)	3,950 (-451 , 8,351)
$500,000 under $1,000,000	* 494 (19 , 970)	* 3,256 (-1,224 , 7,736)	* 502 (27 , 978)	* 3,256 (-1,224 , 7,737)
$1,000,000 under $1,500,000	152 (13 , 292)	52 (10 , 95)	152 (13 , 292)	52 (10 , 95)
$1,500,000 under $2,000,000	98 (48 , 148)	254 (-61 , 568)	107 (55 , 159)	255 (-59 , 569)
$2,000,000 under $5,000,000	141 (95 , 186)	676 (188 , 1,164)	152 (104 , 201)	686 (197 , 1,174)
$5,000,000 under $10,000,000	88 (62 , 114)	853 (184 , 1,521)	91 (65 , 117)	853 (184 , 1,521)
$10,000,000 or more	59 (59 , 59)	234 (234 , 234)	60 (60 , 60)	234 (234 , 234)
Taxable returns, total	**24,509 (15,499 , 33,520)**	**16,604 (8,450 , 24,757)**	**61,804 (46,928 , 76,680)**	**21,060 (12,584 , 29,535)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 6,031 (1,208 , 10,853)	** 2,359 (-801 , 5,519)	** 4,032 (83 , 7,980)	** 298 (-48 , 642)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	* 8,125 (2,561 , 13,690)	* 2,284 (-862 , 5,429)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	* 4,332 (351 , 8,313)	* 648 (-47 , 1,344)
$30,000 under $40,000	** 4,315 (344 , 8,285)	** 1,371 (-591 , 3,334)	* 8,321 (2,739 , 13,903)	* 1,246 (-640 , 3,132)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	* 5,014 (621 , 9,408)	* 1,599 (-203 , 3,401)
$50,000 under $75,000	* 3,015 (-395 , 6,426)	* 438 (-86 , 963)	11,050 (4,523 , 17,576)	1,418 (313 , 2,524)
$75,000 under $100,000	* 4,017 (82 , 7,952)	* 1,474 (-686 , 3,633)	* 7,016 (1,821 , 12,211)	* 1,773 (-434 , 3,979)
$100,000 under $200,000	* 3,159 (-247 , 6,566)	* 1,727 (-1,007 , 4,462)	9,470 (3,550 , 15,390)	2,528 (-339 , 5,394)
$200,000 under $500,000	2,940 (1,152 , 4,728)	3,910 (-491 , 8,310)	3,380 (1,478 , 5,281)	3,931 (-470 , 8,332)
$500,000 under $1,000,000	* 494 (19 , 970)	* 3,256 (-1,224 , 7,736)	* 502 (27 , 978)	* 3,256 (-1,224 , 7,737)
$1,000,000 or more	538 (381 , 695)	2,068 (1,182 , 2,955)	562 (403 , 721)	2,080 (1,193 , 2,967)
Nontaxable returns, total	**28,238 (17,828 , 38,649)**	**12,451 (5,421 , 19,481)**	**57,448 (42,577 , 72,318)**	**21,053 (12,648 , 29,459)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	Uncollected Social Security and Medicare tax on tips or group-term life insurance		Interest on deferred tax on gain from certain installment sales	
	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)
All returns, total	**609,799 (564,190 , 655,407)**	**209,730 (161,607 , 257,852)**	**8,736 (6,972 , 10,500)**	**153,379 (142,663 , 164,095)**
No adjusted gross income	1,072 (14 , 2,130)	65 (15 , 116)	212 (4 , 421)	3,233 (1,924 , 4,541)
$1 under $5,000	* 5,031 (623 , 9,439)	* 48 (1 , 96)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	19,230 (10,601 , 27,858)	2,121 (-508 , 4,749)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	25,149 (15,297 , 35,001)	4,290 (-996 , 9,577)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	22,150 (12,899 , 31,400)	4,266 (721 , 7,811)	** 320 (-297 , 938)	** 1,571 (-1,357 , 4,499)
$20,000 under $25,000	21,127 (12,096 , 30,158)	6,039 (337 , 11,740)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	26,131 (16,093 , 36,170)	3,924 (39 , 7,810)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	49,379 (35,574 , 63,185)	16,372 (5,986 , 26,757)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	34,463 (22,976 , 45,950)	15,528 (5,638 , 25,419)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	85,792 (67,727 , 103,857)	37,613 (18,879 , 56,347)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	67,685 (51,792 , 83,578)	26,032 (9,701 , 42,363)	* 49 (-32 , 130)	* 91 (-57 , 239)
$100,000 under $200,000	172,080 (146,910 , 197,251)	46,967 (26,429 , 67,506)	636 (-194 , 1,466)	2,153 (-340 , 4,647)
$200,000 under $500,000	66,669 (57,424 , 75,914)	35,986 (5,437 , 66,535)	** 7,518 (6,108 , 8,929)	** 146,331 (136,416 , 156,246)
$500,000 under $1,000,000	8,524 (6,580 , 10,468)	5,898 (-31 , 11,827)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	2,668 (2,046 , 3,290)	940 (322 , 1,558)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	887 (677 , 1,097)	2,235 (-461 , 4,930)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	1,290 (1,126 , 1,455)	916 (444 , 1,387)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	281 (238 , 323)	196 (77 , 315)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	190 (190 , 190)	294 (294 , 294)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**495,542 (454,986 , 536,098)**	**175,545 (130,107 , 220,984)**	**8,133 (6,496 , 9,770)**	**149,173 (138,949 , 159,396)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	* 16 (1 , 32)	* 841 (836 , 846)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 5,050 (626 , 9,473)	** 335 (-96 , 767)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	10,072 (3,833 , 16,311)	4,092 (-1,165 , 9,350)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	15,103 (7,464 , 22,742)	3,654 (-223 , 7,530)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	34,256 (22,762 , 45,751)	6,258 (1,804 , 10,712)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	30,436 (19,647 , 41,226)	10,149 (3,054 , 17,243)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	82,775 (65,034 , 100,516)	35,614 (17,196 , 54,031)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	65,345 (49,712 , 80,978)	22,038 (7,380 , 36,697)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	172,028 (146,858 , 197,198)	46,961 (26,423 , 67,500)	* 613 (-217 , 1,443)	* 2,062 (-431 , 4,556)
$200,000 under $500,000	66,637 (57,392 , 75,882)	35,965 (5,417 , 66,514)	** 7,503 (6,093 , 8,914)	** 146,269 (136,355 , 156,185)
$500,000 under $1,000,000	8,524 (6,580 , 10,468)	5,898 (-31 , 11,827)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	5,316 (4,639 , 5,994)	4,580 (1,772 , 7,388)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**114,257 (93,361 , 135,153)**	**34,185 (18,333 , 50,036)**	**603 (-54 , 1,260)**	**4,206 (996 , 7,417)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	Penalty tax on qualified retirement plans		Household employment tax	
	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)
All returns, total	**4,484,060 (4,360,830 , 4,607,290)**	**5,199,727 (4,927,111 , 5,472,344)**	**172,532 (157,105 , 187,960)**	**1,215,538 (1,070,645 , 1,360,432)**
No adjusted gross income	19,097 (12,826 , 25,368)	19,433 (11,401 , 27,465)	1,535 (882 , 2,188)	19,495 (15,814 , 23,177)
$1 under $5,000	49,372 (35,772 , 62,973)	5,285 (3,243 , 7,328)	* 1,557 (-688 , 3,802)	* 12,207 (-10,324 , 34,737)
$5,000 under $10,000	92,640 (73,829 , 111,452)	11,084 (6,953 , 15,215)	* 6 (1 , 11)	* 78 (14 , 141)
$10,000 under $15,000	106,020 (85,919 , 126,120)	36,042 (21,977 , 50,107)	* 3 (3 , 3)	* 37 (37 , 37)
$15,000 under $20,000	156,257 (131,809 , 180,705)	59,998 (40,467 , 79,529)	* 1,327 (-741 , 3,396)	* 4,017 (-3,266 , 11,299)
$20,000 under $25,000	167,288 (142,003 , 192,574)	54,384 (38,976 , 69,791)	* 1,012 (-963 , 2,986)	* 13,468 (-12,859 , 39,795)
$25,000 under $30,000	178,749 (152,617 , 204,881)	57,382 (36,263 , 78,501)	* 8 (3 , 13)	* 146 (130 , 163)
$30,000 under $40,000	400,859 (361,724 , 439,994)	184,260 (153,417 , 215,102)	* 1,591 (-642 , 3,824)	* 7,411 (-6,719 , 21,542)
$40,000 under $50,000	367,443 (329,906 , 404,980)	204,994 (172,684 , 237,304)	* 1,002 (-946 , 2,951)	* 4,753 (-4,076 , 13,581)
$50,000 under $75,000	718,971 (666,867 , 771,075)	510,448 (450,177 , 570,718)	5,076 (676 , 9,475)	6,102 (539 , 11,664)
$75,000 under $100,000	550,714 (505,218 , 596,210)	569,709 (490,329 , 649,089)	4,550 (572 , 8,528)	11,852 (-5,789 , 29,493)
$100,000 under $200,000	1,139,796 (1,076,080 , 1,203,512)	1,904,243 (1,705,134 , 2,103,351)	26,909 (17,149 , 36,670)	154,225 (40,941 , 267,510)
$200,000 under $500,000	451,217 (423,964 , 478,470)	1,268,127 (1,131,207 , 1,405,047)	55,316 (46,989 , 63,644)	248,309 (181,403 , 315,214)
$500,000 under $1,000,000	60,602 (55,411 , 65,793)	241,292 (188,125 , 294,460)	32,274 (28,579 , 35,970)	200,077 (164,465 , 235,689)
$1,000,000 under $1,500,000	11,991 (10,694 , 13,287)	31,890 (22,205 , 41,576)	12,953 (11,604 , 14,301)	99,220 (80,329 , 118,110)
$1,500,000 under $2,000,000	4,800 (4,251 , 5,349)	9,128 (5,736 , 12,520)	5,572 (4,998 , 6,145)	54,480 (45,970 , 62,989)
$2,000,000 under $5,000,000	6,063 (5,710 , 6,417)	22,399 (16,154 , 28,643)	11,703 (11,245 , 12,160)	134,221 (124,664 , 143,779)
$5,000,000 under $10,000,000	1,411 (1,315 , 1,506)	6,383 (2,587 , 10,180)	4,826 (4,658 , 4,994)	75,896 (71,516 , 80,277)
$10,000,000 or more	770 (770 , 770)	3,247 (3,247 , 3,247)	5,313 (5,313 , 5,313)	169,545 (169,545 , 169,545)
Taxable returns, total	**3,542,652 (3,434,197 , 3,651,108)**	**4,810,654 (4,542,073 , 5,079,234)**	**162,076 (147,640 , 176,511)**	**1,103,169 (996,217 , 1,210,122)**
No adjusted gross income	42 (17 , 67)	1,092 (-636 , 2,819)	79 (64 , 95)	2,457 (2,359 , 2,555)
$1 under $5,000	* 7,022 (1,823 , 12,221)	* 892 (111 , 1,674)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	* 6,034 (1,208 , 10,859)	* 567 (-52 , 1,186)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	10,219 (3,975 , 16,463)	4,873 (-60 , 9,807)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	45,185 (31,992 , 58,377)	24,068 (11,037 , 37,099)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	81,974 (64,236 , 99,712)	26,164 (15,311 , 37,017)	** 2,551 (-421 , 5,524)	** 17,995 (-9,772 , 45,763)
$25,000 under $30,000	92,286 (73,494 , 111,079)	27,517 (16,630 , 38,404)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	235,196 (205,152 , 265,240)	116,285 (91,090 , 141,480)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	277,693 (245,019 , 310,367)	156,041 (127,197 , 184,884)	** 0 (0 , 0)	** 0 (0 , 0)
$50,000 under $75,000	619,370 (570,950 , 667,791)	449,978 (393,151 , 506,805)	* 3,009 (-383 , 6,401)	* 2,656 (-947 , 6,259)
$75,000 under $100,000	507,558 (463,862 , 551,255)	529,356 (452,129 , 606,584)	* 3,363 (-90 , 6,815)	* 2,510 (-1,612 , 6,632)
$100,000 under $200,000	1,123,488 (1,060,218 , 1,186,757)	1,892,752 (1,693,758 , 2,091,746)	25,270 (15,732 , 34,808)	98,746 (32,693 , 164,799)
$200,000 under $500,000	450,989 (423,736 , 478,242)	1,267,357 (1,130,437 , 1,404,276)	55,181 (46,853 , 63,508)	245,713 (178,807 , 312,619)
$500,000 under $1,000,000	60,576 (55,385 , 65,767)	240,989 (187,822 , 294,156)	32,266 (28,571 , 35,962)	200,029 (164,416 , 235,641)
$1,000,000 or more	25,021 (23,570 , 26,473)	72,722 (60,127 , 85,318)	40,356 (38,817 , 41,895)	533,063 (509,863 , 556,263)
Nontaxable returns, total	**941,407 (882,044 , 1,000,771)**	**389,074 (341,788 , 436,359)**	**10,457 (5,011 , 15,902)**	**112,369 (14,606 , 210,133)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	First-time homebuyer credit repayment		Total additional Medicare tax	
	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)
All returns, total	**456,717 (416,457 , 496,977)**	**220,396 (199,299 , 241,493)**	**6,028,804 (5,963,190 , 6,094,418)**	**14,590,722 (14,501,130 , 14,680,313)**
No adjusted gross income	4,381 (1,050 , 7,712)	2,032 (438 , 3,626)	14,803 (12,888 , 16,719)	30,844 (28,494 , 33,193)
$1 under $5,000	* 6,030 (1,208 , 10,853)	* 3,048 (610 , 5,487)	1,625 (-485 , 3,734)	1,209 (-294 , 2,711)
$5,000 under $10,000	* 5,440 (993 , 9,887)	* 2,742 (490 , 4,994)	476 (17 , 935)	1,055 (-140 , 2,249)
$10,000 under $15,000	13,473 (6,351 , 20,594)	6,140 (2,898 , 9,381)	948 (52 , 1,843)	860 (45 , 1,675)
$15,000 under $20,000	* 3,998 (82 , 7,914)	* 1,999 (41 , 3,957)	1,276 (-720 , 3,272)	918 (-547 , 2,384)
$20,000 under $25,000	* 4,989 (617 , 9,361)	* 2,074 (117 , 4,031)	2,198 (-575 , 4,972)	843 (29 , 1,657)
$25,000 under $30,000	7,697 (2,394 , 13,000)	3,487 (705 , 6,269)	521 (164 , 877)	1,163 (-75 , 2,402)
$30,000 under $40,000	32,528 (21,504 , 43,553)	13,390 (8,648 , 18,132)	3,870 (932 , 6,808)	3,510 (-21 , 7,041)
$40,000 under $50,000	30,604 (19,765 , 41,443)	13,762 (8,782 , 18,742)	1,010 (427 , 1,592)	1,837 (221 , 3,453)
$50,000 under $75,000	94,671 (75,749 , 113,592)	43,105 (34,239 , 51,970)	6,355 (2,670 , 10,040)	7,896 (930 , 14,862)
$75,000 under $100,000	66,693 (50,810 , 82,577)	35,173 (25,214 , 45,133)	9,897 (5,142 , 14,652)	4,967 (2,680 , 7,254)
$100,000 under $200,000	144,331 (121,148 , 167,513)	68,576 (56,742 , 80,409)	338,361 (305,160 , 371,562)	88,712 (77,122 , 100,302)
$200,000 under $500,000	** 40,836 (32,467 , 49,204)	** 23,717 (17,349 , 30,083)	3,951,107 (3,895,767 , 4,006,447)	3,084,068 (3,031,701 , 3,136,435)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	1,100,971 (1,083,018 , 1,118,925)	3,465,462 (3,402,143 , 3,528,781)
$1,000,000 under $1,500,000	569 (281 , 858)	231 (110 , 352)	256,641 (251,531 , 261,752)	1,547,073 (1,510,281 , 1,583,865)
$1,500,000 under $2,000,000	175 (107 , 244)	515 (-272 , 1,303)	106,351 (103,899 , 108,803)	887,128 (863,154 , 911,102)
$2,000,000 under $5,000,000	217 (149 , 286)	349 (-18 , 716)	157,658 (156,174 , 159,141)	2,089,310 (2,064,273 , 2,114,347)
$5,000,000 under $10,000,000	68 (47 , 90)	48 (24 , 72)	43,150 (42,688 , 43,613)	1,110,597 (1,093,531 , 1,127,664)
$10,000,000 or more	16 (16 , 16)	8 (8 , 8)	31,587 (31,587 , 31,587)	2,263,270 (2,263,270 , 2,263,270)
Taxable returns, total	**357,354 (321,879 , 392,829)**	**173,014 (154,328 , 191,700)**	**6,000,218 (5,934,750 , 6,065,686)**	**14,545,259 (14,455,948 , 14,634,570)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	622 (401 , 844)	5,686 (5,186 , 6,187)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 1,325 (-739 , 3,390)	** 1,151 (-351 , 2,652)
$5,000 under $10,000	** 2,019 (-773 , 4,811)	** 332 (-126 , 790)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	* 102 (-34 , 237)	* 31 (-14 , 76)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	* 1,126 (-853 , 3,105)	* 342 (-277 , 960)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	* 151 (-7 , 308)	* 111 (-25 , 247)
$30,000 under $40,000	12,421 (5,558 , 19,285)	4,976 (2,108 , 7,844)	2,024 (-95 , 4,143)	737 (-5 , 1,478)
$40,000 under $50,000	25,401 (15,509 , 35,293)	11,816 (7,139 , 16,494)	566 (144 , 988)	1,017 (-291 , 2,326)
$50,000 under $75,000	76,538 (59,475 , 93,602)	34,438 (26,531 , 42,344)	5,061 (1,492 , 8,630)	3,608 (-317 , 7,532)
$75,000 under $100,000	59,369 (44,366 , 74,372)	30,312 (21,395 , 39,229)	8,834 (4,117 , 13,551)	4,175 (1,919 , 6,432)
$100,000 under $200,000	139,749 (116,912 , 162,585)	66,284 (54,620 , 77,948)	334,709 (301,590 , 367,828)	84,865 (73,435 , 96,296)
$200,000 under $500,000	** 40,811 (32,442 , 49,179)	** 23,704 (17,337 , 30,071)	3,949,558 (3,894,219 , 4,004,896)	3,082,302 (3,029,936 , 3,134,668)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	1,100,827 (1,082,874 , 1,118,781)	3,464,985 (3,401,666 , 3,528,304)
$1,000,000 or more	1,046 (741 , 1,351)	1,151 (274 , 2,029)	595,313 (589,843 , 600,782)	7,896,250 (7,846,459 , 7,946,040)
Nontaxable returns, total	**99,363 (80,293 , 118,433)**	**47,382 (37,574 , 57,190)**	**28,586 (23,679 , 33,493)**	**45,463 (37,628 , 53,297)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued		Refundable credits used to offset all other taxes	
	Total additional taxes		Total	
	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)
All returns, total	**374,109 (338,574 , 409,644)**	**611,859 (469,916 , 753,803)**	**9,960,608 (9,807,864 , 10,113,352)**	**13,067,968 (12,743,963 , 13,391,973)**
No adjusted gross income	3,431 (1,313 , 5,548)	71,614 (-60,058 , 203,286)	155,938 (139,639 , 172,237)	183,889 (161,878 , 205,900)
$1 under $5,000	** 7,141 (2,174 , 12,109)	** 892 (55 , 1,728)	834,488 (779,901 , 889,076)	341,645 (313,261 , 370,028)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	1,355,963 (1,287,273 , 1,424,653)	1,240,696 (1,169,591 , 1,311,801)
$10,000 under $15,000	* 7,113 (1,911 , 12,315)	* 2,403 (-796 , 5,601)	1,942,958 (1,862,056 , 2,023,861)	2,380,013 (2,264,856 , 2,495,170)
$15,000 under $20,000	* 5,040 (668 , 9,412)	* 2,523 (-1,348 , 6,394)	1,420,103 (1,349,426 , 1,490,781)	1,712,084 (1,599,943 , 1,824,226)
$20,000 under $25,000	8,559 (2,941 , 14,177)	1,685 (70 , 3,301)	904,792 (847,437 , 962,147)	1,327,399 (1,216,514 , 1,438,284)
$25,000 under $30,000	9,422 (3,472 , 15,372)	2,014 (-122 , 4,150)	720,780 (669,398 , 772,161)	1,190,917 (1,076,083 , 1,305,751)
$30,000 under $40,000	23,100 (13,668 , 32,532)	10,108 (2,103 , 18,114)	988,264 (928,294 , 1,048,234)	1,733,481 (1,581,910 , 1,885,052)
$40,000 under $50,000	23,298 (13,828 , 32,769)	6,162 (1,338 , 10,986)	584,406 (538,204 , 630,607)	1,111,746 (985,545 , 1,237,946)
$50,000 under $75,000	88,226 (69,843 , 106,609)	35,369 (17,672 , 53,067)	700,563 (650,581 , 750,545)	1,135,398 (1,006,998 , 1,263,798)
$75,000 under $100,000	52,563 (38,399 , 66,727)	18,321 (10,601 , 26,042)	244,963 (215,520 , 274,406)	471,548 (381,243 , 561,854)
$100,000 under $200,000	90,255 (71,855 , 108,655)	69,791 (40,016 , 99,566)	104,311 (86,134 , 122,487)	229,535 (172,652 , 286,417)
$200,000 under $500,000	39,881 (31,899 , 47,862)	44,744 (17,795 , 71,693)	3,069 (894 , 5,244)	9,581 (-1,712 , 20,874)
$500,000 under $1,000,000	6,387 (4,793 , 7,980)	15,874 (4,082 , 27,666)	* 5 (5 , 5)	* 5 (5 , 5)
$1,000,000 under $1,500,000	2,458 (1,884 , 3,032)	8,347 (4,539 , 12,156)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	1,453 (1,144 , 1,763)	12,199 (-2,590 , 26,988)	** 5 (5 , 5)	** 30 (30 , 30)
$2,000,000 under $5,000,000	3,082 (2,842 , 3,321)	60,530 (44,935 , 76,124)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	1,253 (1,167 , 1,338)	39,458 (29,973 , 48,943)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	1,447 (1,447 , 1,447)	209,825 (209,825 , 209,825)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**304,808 (273,028 , 336,588)**	**518,838 (466,483 , 571,193)**	**** 0 (0 , 0)**	**** 0 (0 , 0)**
No adjusted gross income	353 (-269 , 974)	371 (-52 , 793)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	** 1,650 (-603 , 3,903)	** 1,942 (-1,860 , 5,745)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	* 4,202 (261 , 8,142)	* 1,053 (-398 , 2,504)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	* 3,073 (-348 , 6,494)	* 90 (-15 , 196)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	14,046 (6,693 , 21,399)	7,576 (4 , 15,149)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	17,125 (8,992 , 25,258)	2,897 (775 , 5,018)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	76,780 (59,609 , 93,951)	31,215 (13,888 , 48,543)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	45,515 (32,335 , 58,695)	15,596 (8,622 , 22,571)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	86,186 (68,212 , 104,161)	68,033 (38,323 , 97,744)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	39,810 (31,828 , 47,791)	43,936 (16,987 , 70,885)	** 0 (0 , 0)	** 0 (0 , 0)
$500,000 under $1,000,000	6,382 (4,788 , 7,975)	15,871 (4,079 , 27,662)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	9,687 (8,987 , 10,387)	330,257 (306,462 , 354,052)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**69,301 (53,376 , 85,226)**	**93,022 (-38,914 , 224,958)**	**** 9,960,607 (9,807,864 , 10,113,352)**	**** 13,067,969 (12,743,963 , 13,391,973)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued			
	Earned income credit used to offset other taxes		Refundable child tax credit or additional child tax credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)
All returns, total	**7,204,793 (7,070,896 , 7,338,691)**	**7,802,494 (7,594,247 , 8,010,740)**	**2,031,748 (1,948,201 , 2,115,295)**	**2,799,308 (2,640,435 , 2,958,182)**
No adjusted gross income	103,395 (88,874 , 117,916)	84,209 (70,131 , 98,287)	** 95,930 (79,429 , 112,432)	** 119,107 (100,032 , 138,183)
$1 under $5,000	755,118 (703,029 , 807,208)	301,108 (274,635 , 327,582)	34,773 (23,362 , 46,183)	13,704 (8,688 , 18,719)
$5,000 under $10,000	1,227,921 (1,162,267 , 1,293,576)	1,112,169 (1,045,101 , 1,179,236)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	1,802,617 (1,724,321 , 1,880,913)	2,124,232 (2,016,964 , 2,231,500)	70,681 (54,531 , 86,831)	97,316 (73,017 , 121,615)
$15,000 under $20,000	1,228,981 (1,162,885 , 1,295,077)	1,385,495 (1,284,792 , 1,486,199)	73,030 (56,555 , 89,505)	121,442 (90,729 , 152,156)
$20,000 under $25,000	689,754 (639,440 , 740,068)	982,240 (887,921 , 1,076,558)	99,342 (80,060 , 118,624)	178,100 (136,672 , 219,527)
$25,000 under $30,000	544,793 (499,926 , 589,660)	816,682 (726,431 , 906,933)	151,490 (127,923 , 175,056)	223,011 (178,895 , 267,127)
$30,000 under $40,000	648,744 (599,838 , 697,651)	837,627 (748,839 , 926,414)	454,704 (413,905 , 495,503)	610,785 (536,845 , 684,725)
$40,000 under $50,000	192,387 (165,809 , 218,964)	154,292 (126,581 , 182,003)	398,391 (360,257 , 436,526)	630,408 (546,475 , 714,341)
$50,000 under $75,000	11,083 (4,748 , 17,419)	4,440 (1,276 , 7,604)	475,547 (434,223 , 516,871)	568,658 (494,202 , 643,114)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	133,319 (111,691 , 154,947)	155,039 (116,322 , 193,755)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	41,677 (30,204 , 53,149)	72,905 (47,601 , 98,208)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	** 2,863 (698 , 5,028)	** 8,833 (-2,425 , 20,090)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**** 0 (0 , 0)**	**** 0 (0 , 0)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**7,204,793 (7,070,896 , 7,338,691)**	**7,802,494 (7,594,247 , 8,010,740)**	**** 2,031,747 (1,948,201 , 2,115,295)**	**** 2,799,308 (2,640,435 , 2,958,182)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued			
	American opportunity credit used to offset other taxes		Recovery rebate credit used to offset other taxes [2]	
	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)
All returns, total	**331,071 (296,375 , 365,767)**	**171,855 (149,672 , 194,037)**	**586,244 (540,865 , 631,624)**	**532,573 (475,375 , 589,770)**
No adjusted gross income	1,783 (1,093 , 2,473)	1,416 (934 , 1,899)	16,697 (12,240 , 21,153)	21,608 (15,435 , 27,781)
$1 under $5,000	13,954 (6,684 , 21,225)	4,817 (1,620 , 8,015)	** 98,722 (79,636 , 117,808)	** 43,814 (31,896 , 55,732)
$5,000 under $10,000	26,193 (16,253 , 36,133)	12,814 (6,754 , 18,874)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	30,814 (20,088 , 41,541)	14,128 (8,603 , 19,654)	65,341 (49,720 , 80,962)	51,695 (35,601 , 67,788)
$15,000 under $20,000	42,829 (30,168 , 55,489)	21,175 (13,400 , 28,949)	73,273 (56,724 , 89,821)	57,022 (41,491 , 72,553)
$20,000 under $25,000	33,314 (22,085 , 44,543)	14,929 (8,408 , 21,451)	62,922 (47,553 , 78,291)	40,113 (26,261 , 53,965)
$25,000 under $30,000	34,674 (23,223 , 46,125)	12,114 (6,669 , 17,558)	39,266 (27,260 , 51,271)	29,291 (17,134 , 41,447)
$30,000 under $40,000	35,566 (23,951 , 47,181)	16,044 (9,326 , 22,762)	34,777 (23,718 , 45,836)	35,529 (22,105 , 48,952)
$40,000 under $50,000	29,056 (18,838 , 39,274)	20,168 (11,884 , 28,453)	36,567 (25,144 , 47,989)	46,760 (29,686 , 63,835)
$50,000 under $75,000	60,528 (45,916 , 75,140)	38,352 (27,305 , 49,398)	89,628 (71,560 , 107,696)	103,741 (74,572 , 132,909)
$75,000 under $100,000	13,735 (7,011 , 20,458)	10,741 (4,674 , 16,807)	48,133 (35,328 , 60,939)	59,428 (38,538 , 80,318)
$100,000 under $200,000	8,625 (3,290 , 13,959)	5,157 (1,798 , 8,516)	20,911 (13,004 , 28,818)	43,564 (20,911 , 66,217)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	* 8 (8 , 8)	* 9 (9 , 9)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**331,071 (296,375 , 365,767)**	**171,855 (149,672 , 194,037)**	**586,244 (540,865 , 631,624)**	**532,573 (475,375 , 589,770)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued		Total tax liability	
	Refundable child and dependent care credit used to offset all other taxes			
	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)
All returns, total	**202,168 (174,901 , 229,435)**	**219,166 (177,615 , 260,717)**	**108,226,969 (107,912,992 , 108,540,946)**	**2,287,567,821 (2,282,836,874 , 2,292,298,769)**
No adjusted gross income	** 5,191 (830 , 9,552)	** 4,165 (560 , 7,771)	140,912 (125,721 , 156,103)	769,894 (620,018 , 919,770)
$1 under $5,000	** 1,036 (-907 , 2,980)	** 2,971 (-2,664 , 8,605)	655,294 (606,464 , 704,125)	300,353 (191,581 , 409,126)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	594,280 (547,473 , 641,088)	420,610 (377,947 , 463,273)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	1,659,012 (1,580,549 , 1,737,475)	844,658 (777,786 , 911,530)
$15,000 under $20,000	** 1,222 (-742 , 3,185)	** 1,605 (-902 , 4,110)	3,721,889 (3,604,978 , 3,838,800)	2,334,196 (2,221,753 , 2,446,639)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	4,756,892 (4,625,331 , 4,888,453)	5,251,906 (5,072,556 , 5,431,257)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	5,363,579 (5,224,165 , 5,502,993)	8,110,759 (7,806,299 , 8,415,220)
$30,000 under $40,000	13,518 (6,386 , 20,649)	15,776 (5,391 , 26,160)	11,220,001 (11,024,356 , 11,415,646)	24,315,719 (23,832,193 , 24,799,245)
$40,000 under $50,000	29,231 (18,766 , 39,696)	30,569 (14,457 , 46,680)	10,384,400 (10,194,600 , 10,574,200)	31,886,983 (31,239,115 , 32,534,850)
$50,000 under $75,000	72,926 (56,416 , 89,435)	58,136 (39,445 , 76,826)	20,417,216 (20,185,714 , 20,648,717)	101,214,256 (99,905,191 , 102,523,322)
$75,000 under $100,000	50,601 (36,725 , 64,477)	66,140 (39,699 , 92,582)	14,042,795 (13,850,969 , 14,234,622)	112,606,133 (110,849,074 , 114,363,192)
$100,000 under $200,000	28,379 (18,650 , 38,107)	39,715 (23,439 , 55,990)	23,749,622 (23,584,148 , 23,915,095)	383,948,600 (380,835,740 , 387,061,461)
$200,000 under $500,000	66 (46 , 85)	91 (45 , 136)	9,030,226 (8,946,496 , 9,113,956)	462,271,797 (458,495,956 , 466,047,638)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	1,615,909 (1,597,069 , 1,634,749)	262,500,619 (259,292,223 , 265,709,015)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	376,568 (371,006 , 382,130)	122,969,070 (121,042,838 , 124,895,302)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	155,882 (153,069 , 158,695)	74,853,313 (73,516,230 , 76,190,396)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	233,725 (232,126 , 235,324)	197,350,189 (196,034,134 , 198,666,245)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	63,384 (62,866 , 63,903)	121,069,291 (120,068,745 , 122,069,837)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	45,384 (45,384 , 45,384)	374,549,473 (374,549,473 , 374,549,473)
Taxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**104,573,748 (104,259,520 , 104,887,977)**	**2,280,782,390 (2,276,033,816 , 2,285,530,965)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	4,367 (2,138 , 6,597)	220,539 (173,222 , 267,857)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	142,593 (119,296 , 165,891)	77,337 (-25,384 , 180,058)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	184,757 (158,201 , 211,313)	85,319 (69,414 , 101,223)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	1,055,682 (992,388 , 1,118,977)	341,671 (300,327 , 383,014)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	3,224,975 (3,115,705 , 3,334,246)	1,650,211 (1,564,286 , 1,736,137)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	4,511,653 (4,383,344 , 4,639,961)	4,840,599 (4,672,515 , 5,008,682)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	5,152,142 (5,015,385 , 5,288,899)	7,744,133 (7,446,246 , 8,042,020)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	10,942,006 (10,748,600 , 11,135,413)	23,720,927 (23,244,425 , 24,197,429)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	10,179,035 (9,990,931 , 10,367,138)	31,288,090 (30,647,856 , 31,928,325)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	20,080,197 (19,850,019 , 20,310,375)	99,990,669 (98,687,438 , 101,293,899)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	13,899,732 (13,708,691 , 14,090,772)	111,929,949 (110,176,274 , 113,683,623)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	23,680,629 (23,515,076 , 23,846,183)	383,389,183 (380,275,115 , 386,503,252)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	9,025,600 (8,941,887 , 9,109,313)	462,220,209 (458,444,737 , 465,995,681)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	1,615,603 (1,596,763 , 1,634,443)	262,497,734 (259,289,338 , 265,706,130)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	874,776 (869,116 , 880,436)	890,785,821 (888,466,735 , 893,104,907)
Nontaxable returns, total	**202,168 (174,901 , 229,435)**	**219,166 (177,615 , 260,717)**	**3,653,221 (3,545,476 , 3,760,966)**	**6,785,431 (6,432,601 , 7,138,262)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments			
	Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)
All returns, total	**140,403,775 (140,156,998 , 140,650,552)**	**2,354,668,316 (2,349,407,215 , 2,359,929,417)**	**137,245,950 (136,988,139 , 137,503,760)**	**1,470,768,559 (1,465,895,190 , 1,475,641,928)**
No adjusted gross income	640,292 (604,591 , 675,992)	5,449,942 (5,097,709 , 5,802,175)	540,057 (507,103 , 573,010)	2,741,324 (2,547,086 , 2,935,562)
$1 under $5,000	4,064,588 (3,942,782 , 4,186,394)	1,370,367 (1,219,583 , 1,521,151)	3,996,714 (3,875,834 , 4,117,593)	1,155,191 (1,022,058 , 1,288,323)
$5,000 under $10,000	6,323,360 (6,173,313 , 6,473,407)	3,332,171 (2,986,315 , 3,678,027)	6,251,992 (6,102,719 , 6,401,266)	2,750,263 (2,615,729 , 2,884,797)
$10,000 under $15,000	7,574,504 (7,411,317 , 7,737,690)	6,476,748 (6,257,668 , 6,695,828)	7,392,485 (7,231,091 , 7,553,880)	5,682,135 (5,491,964 , 5,872,306)
$15,000 under $20,000	7,907,052 (7,740,456 , 8,073,648)	9,661,344 (9,372,644 , 9,950,043)	7,796,660 (7,631,126 , 7,962,193)	8,715,040 (8,461,597 , 8,968,482)
$20,000 under $25,000	7,625,459 (7,461,409 , 7,789,510)	12,102,032 (11,779,043 , 12,425,022)	7,523,754 (7,360,713 , 7,686,795)	11,128,661 (10,838,576 , 11,418,746)
$25,000 under $30,000	7,868,685 (7,702,081 , 8,035,289)	15,830,679 (15,428,314 , 16,233,045)	7,782,871 (7,617,120 , 7,948,622)	14,776,012 (14,405,612 , 15,146,411)
$30,000 under $40,000	15,014,014 (14,792,970 , 15,235,058)	41,358,911 (40,618,577 , 42,099,245)	14,825,466 (14,605,739 , 15,045,194)	38,674,781 (38,015,856 , 39,333,706)
$40,000 under $50,000	12,192,137 (11,988,525 , 12,395,749)	46,987,677 (46,105,696 , 47,869,658)	12,005,136 (11,802,955 , 12,207,316)	44,564,650 (43,729,069 , 45,400,231)
$50,000 under $75,000	21,881,635 (21,644,964 , 22,118,306)	129,621,967 (127,990,732 , 131,253,202)	21,471,052 (21,235,702 , 21,706,403)	122,365,348 (120,839,789 , 123,890,908)
$75,000 under $100,000	14,292,717 (14,100,074 , 14,485,360)	130,834,491 (128,830,005 , 132,838,976)	14,006,109 (13,814,855 , 14,197,363)	122,898,051 (120,986,992 , 124,809,111)
$100,000 under $200,000	23,648,998 (23,482,532 , 23,815,463)	395,432,685 (392,082,102 , 398,783,269)	23,014,634 (22,846,325 , 23,182,944)	355,080,467 (351,916,414 , 358,244,519)
$200,000 under $500,000	8,911,962 (8,828,077 , 8,995,847)	423,723,887 (419,868,582 , 427,579,192)	8,461,828 (8,377,556 , 8,546,099)	333,864,988 (330,417,911 , 337,312,065)
$500,000 under $1,000,000	1,593,184 (1,574,355 , 1,612,014)	234,185,688 (231,057,592 , 237,313,783)	1,439,715 (1,420,997 , 1,458,433)	142,856,581 (140,389,616 , 145,323,545)
$1,000,000 under $1,500,000	371,612 (366,064 , 377,160)	112,306,534 (110,371,800 , 114,241,268)	325,353 (319,933 , 330,772)	53,517,858 (52,235,383 , 54,800,332)
$1,500,000 under $2,000,000	154,026 (151,225 , 156,826)	70,241,410 (68,950,115 , 71,532,705)	131,288 (128,607 , 133,969)	28,813,211 (27,981,373 , 29,645,048)
$2,000,000 under $5,000,000	231,445 (229,848 , 233,042)	193,155,480 (191,617,888 , 194,693,073)	192,869 (191,310 , 194,428)	66,929,068 (66,066,556 , 67,791,580)
$5,000,000 under $10,000,000	62,959 (62,441 , 63,476)	122,467,277 (121,406,206 , 123,528,347)	51,278 (50,788 , 51,768)	35,924,097 (35,306,167 , 36,542,027)
$10,000,000 or more	45,146 (45,146 , 45,146)	400,129,026 (400,129,026 , 400,129,026)	36,689 (36,689 , 36,689)	78,330,834 (78,330,834 , 78,330,834)
Taxable returns, total	**101,016,034 (100,697,682 , 101,334,387)**	**2,283,718,597 (2,278,410,087 , 2,289,027,106)**	**98,699,419 (98,375,794 , 99,023,044)**	**1,414,157,110 (1,409,222,004 , 1,419,092,217)**
No adjusted gross income	2,612 (1,635 , 3,589)	291,902 (257,014 , 326,791)	2,267 (1,291 , 3,242)	63,893 (42,934 , 84,852)
$1 under $5,000	57,199 (42,416 , 71,982)	63,111 (-18,324 , 144,546)	47,650 (34,127 , 61,173)	54,399 (-26,797 , 135,595)
$5,000 under $10,000	122,232 (100,578 , 143,885)	56,378 (40,782 , 71,973)	106,712 (86,448 , 126,975)	37,412 (27,179 , 47,644)
$10,000 under $15,000	902,309 (843,642 , 960,976)	776,977 (709,108 , 844,847)	888,073 (829,860 , 946,286)	737,202 (674,177 , 800,226)
$15,000 under $20,000	2,771,164 (2,669,540 , 2,872,787)	3,463,202 (3,300,202 , 3,626,202)	2,749,507 (2,648,257 , 2,850,757)	3,374,204 (3,219,452 , 3,528,956)
$20,000 under $25,000	4,130,201 (4,007,111 , 4,253,292)	6,796,803 (6,561,758 , 7,031,847)	4,092,829 (3,970,268 , 4,215,391)	6,540,940 (6,319,258 , 6,762,622)
$25,000 under $30,000	4,842,263 (4,709,448 , 4,975,078)	10,313,032 (9,992,641 , 10,633,423)	4,803,557 (4,671,252 , 4,935,862)	10,032,854 (9,724,682 , 10,341,026)
$30,000 under $40,000	10,457,382 (10,267,956 , 10,646,809)	30,499,671 (29,875,057 , 31,124,285)	10,344,390 (10,155,953 , 10,532,827)	29,615,680 (29,019,768 , 30,211,592)
$40,000 under $50,000	9,866,339 (9,680,899 , 10,051,780)	39,572,428 (38,756,740 , 40,388,117)	9,745,016 (9,560,644 , 9,929,389)	38,403,768 (37,613,270 , 39,194,267)
$50,000 under $75,000	19,549,241 (19,321,006 , 19,777,476)	118,676,678 (117,094,305 , 120,259,051)	19,199,561 (18,972,640 , 19,426,481)	113,447,460 (111,948,859 , 114,946,061)
$75,000 under $100,000	13,608,837 (13,419,177 , 13,798,496)	125,906,837 (123,925,429 , 127,888,245)	13,348,032 (13,159,718 , 13,536,345)	119,151,017 (117,251,198 , 121,050,835)
$100,000 under $200,000	23,347,114 (23,180,534 , 23,513,694)	391,506,915 (388,162,597 , 394,851,234)	22,740,818 (22,572,550 , 22,909,086)	352,633,026 (349,463,277 , 355,802,776)
$200,000 under $500,000	8,901,594 (8,817,742 , 8,985,446)	423,457,899 (419,602,910 , 427,312,887)	8,454,375 (8,370,118 , 8,538,632)	333,758,543 (330,311,575 , 337,205,510)
$500,000 under $1,000,000	1,592,668 (1,573,838 , 1,611,497)	234,147,004 (231,018,909 , 237,275,100)	1,439,333 (1,420,615 , 1,458,051)	142,837,301 (140,370,337 , 145,304,266)
$1,000,000 or more	864,879 (859,221 , 870,536)	898,189,760 (895,683,614 , 900,695,905)	737,300 (731,638 , 742,963)	263,469,411 (261,724,045 , 265,214,778)
Nontaxable returns, total	**39,387,741 (39,080,445 , 39,695,037)**	**70,949,720 (69,756,310 , 72,143,129)**	**38,546,530 (38,241,425 , 38,851,636)**	**56,611,449 (55,744,442 , 57,478,456)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments—continued			
	Income tax withheld from W-2		Income tax withheld from Form 1099	
	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)
All returns, total	**117,913,495 (117,584,632 , 118,242,358)**	**1,275,505,679 (1,270,414,430 , 1,280,596,928)**	**37,574,056 (37,260,011 , 37,888,100)**	**173,057,656 (170,723,558 , 175,391,753)**
No adjusted gross income	306,505 (285,503 , 327,507)	2,113,070 (1,947,148 , 2,278,992)	269,856 (242,841 , 296,871)	560,473 (466,485 , 654,460)
$1 under $5,000	3,419,066 (3,306,826 , 3,531,307)	595,746 (523,832 , 667,660)	588,594 (541,419 , 635,770)	495,502 (423,780 , 567,224)
$5,000 under $10,000	5,415,780 (5,276,105 , 5,555,454)	1,888,110 (1,791,322 , 1,984,899)	968,376 (907,885 , 1,028,867)	796,753 (716,338 , 877,168)
$10,000 under $15,000	6,083,067 (5,935,507 , 6,230,626)	3,848,588 (3,702,534 , 3,994,642)	1,681,679 (1,602,088 , 1,761,271)	1,747,883 (1,631,228 , 1,864,538)
$15,000 under $20,000	6,141,020 (5,992,747 , 6,289,293)	5,810,364 (5,618,782 , 6,001,946)	2,305,738 (2,212,766 , 2,398,710)	2,792,648 (2,639,397 , 2,945,899)
$20,000 under $25,000	6,291,576 (6,141,547 , 6,441,605)	8,194,838 (7,959,061 , 8,430,615)	2,084,790 (1,996,323 , 2,173,257)	2,831,820 (2,672,541 , 2,991,098)
$25,000 under $30,000	6,667,902 (6,513,755 , 6,822,050)	11,727,269 (11,407,412 , 12,047,126)	1,947,864 (1,862,207 , 2,033,521)	2,912,313 (2,737,248 , 3,087,377)
$30,000 under $40,000	13,100,230 (12,892,481 , 13,307,979)	32,318,878 (31,728,884 , 32,908,872)	3,333,256 (3,221,900 , 3,444,611)	5,976,250 (5,703,280 , 6,249,221)
$40,000 under $50,000	10,602,954 (10,412,303 , 10,793,604)	37,798,866 (37,040,243 , 38,557,489)	2,775,477 (2,673,668 , 2,877,287)	6,393,319 (6,076,900 , 6,709,739)
$50,000 under $75,000	18,558,072 (18,330,643 , 18,785,501)	102,848,915 (101,407,210 , 104,290,620)	5,767,431 (5,627,333 , 5,907,529)	18,512,674 (17,895,136 , 19,130,212)
$75,000 under $100,000	11,956,280 (11,774,271 , 12,138,289)	100,714,354 (98,942,869 , 102,485,839)	4,586,619 (4,461,869 , 4,711,369)	21,273,549 (20,471,130 , 22,075,968)
$100,000 under $200,000	19,794,559 (19,617,627 , 19,971,491)	293,556,562 (290,357,723 , 296,755,400)	7,971,625 (7,823,987 , 8,119,264)	58,669,288 (57,039,078 , 60,299,497)
$200,000 under $500,000	7,564,914 (7,481,626 , 7,648,202)	292,301,958 (288,958,316 , 295,645,600)	2,752,492 (2,693,672 , 2,811,312)	37,728,237 (36,496,417 , 38,960,057)
$500,000 under $1,000,000	1,326,234 (1,307,666 , 1,344,802)	132,195,946 (129,811,290 , 134,580,602)	368,251 (356,325 , 380,177)	7,233,503 (6,732,091 , 7,734,916)
$1,000,000 under $1,500,000	302,075 (296,737 , 307,412)	50,288,126 (49,052,238 , 51,524,013)	78,423 (75,243 , 81,602)	1,765,661 (1,559,745 , 1,971,576)
$1,500,000 under $2,000,000	122,040 (119,431 , 124,648)	27,229,134 (26,427,562 , 28,030,706)	30,183 (28,876 , 31,489)	731,334 (630,412 , 832,256)
$2,000,000 under $5,000,000	179,500 (177,964 , 181,037)	63,508,271 (62,676,054 , 64,340,488)	43,826 (42,931 , 44,721)	1,473,924 (1,350,770 , 1,597,078)
$5,000,000 under $10,000,000	47,770 (47,291 , 48,250)	34,257,374 (33,659,468 , 34,855,280)	11,439 (11,179 , 11,700)	501,258 (436,475 , 566,042)
$10,000,000 or more	33,953 (33,953 , 33,953)	74,309,311 (74,309,311 , 74,309,311)	8,136 (8,136 , 8,136)	661,268 (661,268 , 661,268)
Taxable returns, total	**84,476,970 (84,128,354 , 84,825,585)**	**1,229,507,060 (1,224,385,321 , 1,234,628,800)**	**29,496,260 (29,218,271 , 29,774,249)**	**162,968,105 (160,649,511 , 165,286,698)**
No adjusted gross income	2,001 (1,034 , 2,968)	57,500 (36,863 , 78,137)	395 (151 , 639)	2,553 (1,220 , 3,886)
$1 under $5,000	31,541 (20,555 , 42,527)	3,460 (1,265 , 5,655)	21,167 (12,141 , 30,193)	9,240 (4,273 , 14,208)
$5,000 under $10,000	87,621 (69,247 , 105,994)	16,623 (11,825 , 21,422)	34,192 (22,725 , 45,660)	18,967 (10,535 , 27,399)
$10,000 under $15,000	679,984 (628,968 , 731,000)	454,727 (410,344 , 499,111)	223,266 (193,986 , 252,547)	257,909 (215,896 , 299,922)
$15,000 under $20,000	1,899,722 (1,815,128 , 1,984,317)	1,961,230 (1,856,322 , 2,066,138)	1,025,393 (962,946 , 1,087,839)	1,340,612 (1,238,520 , 1,442,704)
$20,000 under $25,000	3,447,011 (3,334,063 , 3,559,959)	4,981,152 (4,795,675 , 5,166,629)	1,111,920 (1,046,983 , 1,176,857)	1,500,309 (1,386,710 , 1,613,909)
$25,000 under $30,000	4,099,637 (3,976,949 , 4,222,325)	8,052,764 (7,785,901 , 8,319,628)	1,182,572 (1,115,592 , 1,249,553)	1,871,850 (1,728,453 , 2,015,247)
$30,000 under $40,000	8,899,018 (8,723,389 , 9,074,647)	24,402,692 (23,874,174 , 24,931,210)	2,501,260 (2,404,449 , 2,598,070)	4,884,920 (4,631,093 , 5,138,747)
$40,000 under $50,000	8,460,369 (8,288,021 , 8,632,717)	32,229,972 (31,516,003 , 32,943,942)	2,397,680 (2,302,895 , 2,492,466)	5,850,157 (5,543,131 , 6,157,182)
$50,000 under $75,000	16,406,291 (16,188,646 , 16,623,935)	94,657,885 (93,248,342 , 96,067,428)	5,362,596 (5,227,145 , 5,498,047)	17,823,084 (17,212,446 , 18,433,722)
$75,000 under $100,000	11,343,648 (11,164,977 , 11,522,319)	97,328,084 (95,569,638 , 99,086,530)	4,438,595 (4,315,705 , 4,561,484)	20,934,290 (20,135,393 , 21,733,186)
$100,000 under $200,000	19,549,002 (19,372,508 , 19,725,496)	291,369,804 (288,169,622 , 294,569,985)	7,907,898 (7,760,703 , 8,055,094)	58,425,170 (56,796,419 , 60,053,920)
$200,000 under $500,000	7,559,891 (7,476,622 , 7,643,160)	292,230,577 (288,886,972 , 295,574,183)	2,749,199 (2,690,414 , 2,807,985)	37,706,902 (36,475,144 , 38,938,660)
$500,000 under $1,000,000	1,326,025 (1,307,457 , 1,344,593)	132,189,809 (129,805,153 , 134,574,464)	368,167 (356,241 , 380,093)	7,231,814 (6,730,402 , 7,733,227)
$1,000,000 or more	685,210 (679,583 , 690,837)	249,570,782 (247,883,226 , 251,258,337)	171,959 (168,451 , 175,466)	5,110,328 (4,842,592 , 5,378,064)
Nontaxable returns, total	**33,436,525 (33,142,798 , 33,730,253)**	**45,998,619 (45,205,888 , 46,791,349)**	**8,077,796 (7,909,163 , 8,246,429)**	**10,089,551 (9,762,588 , 10,416,515)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments—continued			
	Income tax withheld from other forms		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)
All returns, total	**5,455,513 (5,375,350 , 5,535,676)**	**14,447,476 (14,102,132 , 14,792,821)**	**10,159,899 (10,013,127 , 10,306,671)**	**534,373,752 (531,237,639 , 537,509,865)**
No adjusted gross income	18,426 (13,007 , 23,844)	22,504 (15,668 , 29,340)	110,329 (96,483 , 124,175)	2,064,841 (1,863,457 , 2,266,225)
$1 under $5,000	23,827 (14,334 , 33,319)	50,688 (-30,522 , 131,898)	58,822 (44,591 , 73,052)	159,484 (102,587 , 216,380)
$5,000 under $10,000	26,644 (16,586 , 36,701)	18,706 (6,625 , 30,787)	78,511 (61,771 , 95,252)	365,369 (71,197 , 659,541)
$10,000 under $15,000	40,589 (28,219 , 52,959)	37,616 (20,558 , 54,675)	130,624 (108,820 , 152,427)	293,256 (231,729 , 354,782)
$15,000 under $20,000	32,432 (21,288 , 43,576)	49,634 (3,422 , 95,847)	120,478 (99,462 , 141,493)	365,015 (274,114 , 455,915)
$20,000 under $25,000	36,574 (24,721 , 48,426)	28,222 (12,381 , 44,062)	131,606 (109,758 , 153,455)	428,623 (334,002 , 523,244)
$25,000 under $30,000	39,238 (27,056 , 51,419)	39,005 (16,801 , 61,210)	123,452 (102,140 , 144,764)	415,092 (316,243 , 513,941)
$30,000 under $40,000	70,003 (53,715 , 86,290)	90,730 (55,101 , 126,360)	315,607 (281,696 , 349,518)	1,420,576 (1,149,365 , 1,691,788)
$40,000 under $50,000	54,275 (39,966 , 68,584)	75,850 (36,552 , 115,149)	350,464 (314,689 , 386,238)	1,490,098 (1,282,159 , 1,698,037)
$50,000 under $75,000	114,093 (93,406 , 134,780)	202,999 (137,770 , 268,228)	1,033,673 (972,811 , 1,094,534)	5,092,867 (4,678,707 , 5,507,028)
$75,000 under $100,000	91,093 (72,886 , 109,300)	160,521 (97,385 , 223,658)	970,227 (911,823 , 1,028,630)	5,749,954 (5,279,060 , 6,220,848)
$100,000 under $200,000	368,225 (332,881 , 403,569)	712,139 (533,206 , 891,072)	2,939,401 (2,846,811 , 3,031,991)	31,807,174 (30,504,926 , 33,109,422)
$200,000 under $500,000	3,079,750 (3,024,586 , 3,134,914)	2,697,276 (2,522,694 , 2,871,857)	2,387,504 (2,338,725 , 2,436,283)	69,580,742 (67,793,288 , 71,368,196)
$500,000 under $1,000,000	962,274 (944,896 , 979,651)	3,035,409 (2,870,813 , 3,200,005)	792,146 (776,364 , 807,928)	67,106,993 (65,419,244 , 68,794,743)
$1,000,000 under $1,500,000	217,137 (212,272 , 222,002)	1,281,601 (1,215,690 , 1,347,512)	239,678 (234,752 , 244,603)	41,384,047 (40,239,510 , 42,528,583)
$1,500,000 under $2,000,000	88,870 (86,523 , 91,217)	739,496 (695,276 , 783,716)	108,936 (106,638 , 111,233)	28,121,270 (27,450,460 , 28,792,079)
$2,000,000 under $5,000,000	130,317 (128,911 , 131,723)	1,705,777 (1,656,497 , 1,755,058)	177,469 (175,963 , 178,975)	80,893,528 (80,024,252 , 81,762,804)
$5,000,000 under $10,000,000	35,426 (34,994 , 35,858)	938,516 (903,362 , 973,669)	51,688 (51,201 , 52,174)	50,070,373 (49,459,451 , 50,681,295)
$10,000,000 or more	26,323 (26,323 , 26,323)	2,560,785 (2,560,785 , 2,560,785)	39,286 (39,286 , 39,286)	147,564,452 (147,564,452 , 147,564,452)
Taxable returns, total	**5,254,004 (5,178,297 , 5,329,712)**	**14,212,431 (13,872,381 , 14,552,480)**	**9,311,311 (9,173,027 , 9,449,595)**	**527,991,752 (524,903,467 , 531,080,036)**
No adjusted gross income	368 (157 , 579)	1,857 (1,399 , 2,315)	1,106 (435 , 1,778)	122,100 (102,073 , 142,126)
$1 under $5,000	** 3,332 (-141 , 6,804)	** 43,520 (-37,509 , 124,549)	* 4,576 (529 , 8,622)	* 5,455 (485 , 10,424)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	7,474 (2,235 , 12,713)	6,313 (489 , 12,137)
$10,000 under $15,000	* 4,031 (83 , 7,980)	* 3,327 (-603 , 7,257)	16,180 (8,327 , 24,033)	29,431 (8,731 , 50,131)
$15,000 under $20,000	13,054 (5,962 , 20,146)	34,154 (-10,498 , 78,805)	39,774 (27,585 , 51,962)	91,848 (44,370 , 139,326)
$20,000 under $25,000	22,205 (12,935 , 31,476)	13,648 (2,384 , 24,913)	79,189 (62,109 , 96,270)	228,438 (159,120 , 297,756)
$25,000 under $30,000	22,191 (12,944 , 31,438)	23,768 (5,376 , 42,159)	81,563 (64,115 , 99,012)	258,403 (182,176 , 334,629)
$30,000 under $40,000	50,769 (36,830 , 64,708)	66,497 (35,049 , 97,946)	231,510 (202,240 , 260,780)	910,842 (736,261 , 1,085,423)
$40,000 under $50,000	42,600 (29,908 , 55,292)	54,990 (25,390 , 84,590)	299,043 (265,830 , 332,256)	1,154,121 (979,751 , 1,328,492)
$50,000 under $75,000	103,935 (84,133 , 123,737)	184,957 (125,434 , 244,480)	935,186 (877,089 , 993,282)	4,371,377 (3,992,495 , 4,750,259)
$75,000 under $100,000	87,312 (69,434 , 105,191)	141,731 (87,648 , 195,814)	931,896 (874,523 , 989,269)	5,413,233 (4,954,012 , 5,872,454)
$100,000 under $200,000	366,074 (330,750 , 401,397)	710,118 (531,189 , 889,048)	2,891,307 (2,799,244 , 2,983,369)	30,891,682 (29,622,178 , 32,161,186)
$200,000 under $500,000	3,078,043 (3,022,882 , 3,133,204)	2,684,405 (2,509,825 , 2,858,986)	2,383,660 (2,334,923 , 2,432,397)	69,439,241 (67,652,465 , 71,226,018)
$500,000 under $1,000,000	962,078 (944,700 , 979,455)	3,024,179 (2,859,583 , 3,188,775)	791,973 (776,192 , 807,755)	67,093,614 (65,405,864 , 68,781,363)
$1,000,000 or more	498,012 (492,734 , 503,290)	7,225,278 (7,126,798 , 7,323,757)	616,874 (611,623 , 622,126)	347,975,654 (346,404,048 , 349,547,259)
Nontaxable returns, total	**201,508 (175,031 , 227,986)**	**235,046 (174,699 , 295,392)**	**848,588 (796,474 , 900,702)**	**6,382,001 (5,805,367 , 6,958,635)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments—continued			
	Payments with request for extension of filing time		Excess Social Security taxes withheld	
	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)
All returns, total	**2,579,513 (2,511,584 , 2,647,443)**	**333,198,369 (331,427,851 , 334,968,887)**	**1,896,100 (1,836,511 , 1,955,688)**	**5,011,595 (4,852,666 , 5,170,525)**
No adjusted gross income	23,611 (17,531 , 29,692)	520,356 (381,046 , 659,666)	5,701 (4,222 , 7,179)	16,069 (11,785 , 20,352)
$1 under $5,000	21,825 (12,895 , 30,755)	21,892 (6,824 , 36,960)	* 1,239 (-780 , 3,258)	* 961 (-799 , 2,721)
$5,000 under $10,000	29,340 (19,122 , 39,557)	44,725 (22,807 , 66,642)	* 2,307 (-509 , 5,123)	* 1,377 (-797 , 3,552)
$10,000 under $15,000	22,335 (13,294 , 31,376)	39,854 (18,196 , 61,512)	** 3,428 (-29 , 6,886)	** 818 (-434 , 2,071)
$15,000 under $20,000	18,466 (10,551 , 26,381)	41,816 (20,453 , 63,178)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	28,192 (17,950 , 38,434)	58,391 (32,853 , 83,928)	2,852 (-98 , 5,801)	499 (-201 , 1,200)
$25,000 under $30,000	25,458 (15,761 , 35,156)	67,808 (37,781 , 97,835)	3,184 (-239 , 6,607)	307 (-91 , 705)
$30,000 under $40,000	48,972 (35,647 , 62,297)	159,182 (101,892 , 216,471)	3,678 (237 , 7,118)	1,606 (97 , 3,114)
$40,000 under $50,000	53,521 (39,583 , 67,460)	173,597 (116,662 , 230,533)	227 (41 , 414)	626 (-308 , 1,560)
$50,000 under $75,000	173,139 (148,274 , 198,005)	805,640 (567,508 , 1,043,772)	14,700 (7,727 , 21,673)	11,874 (3,706 , 20,042)
$75,000 under $100,000	151,572 (128,539 , 174,605)	721,738 (574,831 , 868,646)	12,212 (5,891 , 18,533)	10,540 (3,256 , 17,824)
$100,000 under $200,000	555,184 (513,454 , 596,913)	4,572,338 (4,134,374 , 5,010,302)	586,475 (540,734 , 632,215)	678,715 (608,343 , 749,088)
$200,000 under $500,000	710,983 (683,947 , 738,020)	16,721,177 (15,954,218 , 17,488,136)	957,600 (922,127 , 993,074)	2,745,948 (2,617,595 , 2,874,301)
$500,000 under $1,000,000	343,394 (332,270 , 354,519)	23,232,194 (22,338,211 , 24,126,176)	200,322 (191,075 , 209,570)	966,994 (907,459 , 1,026,529)
$1,000,000 under $1,500,000	123,599 (119,793 , 127,405)	17,151,365 (16,461,413 , 17,841,316)	44,543 (42,079 , 47,008)	237,699 (220,850 , 254,547)
$1,500,000 under $2,000,000	63,917 (62,168 , 65,665)	13,191,047 (12,765,971 , 13,616,122)	18,256 (17,170 , 19,341)	98,132 (90,088 , 106,177)
$2,000,000 under $5,000,000	114,603 (113,307 , 115,899)	45,156,087 (44,268,625 , 46,043,550)	26,984 (26,264 , 27,704)	151,859 (146,431 , 157,286)
$5,000,000 under $10,000,000	38,736 (38,299 , 39,172)	36,399,519 (35,915,329 , 36,883,709)	7,183 (6,972 , 7,394)	42,834 (41,128 , 44,539)
$10,000,000 or more	32,665 (32,665 , 32,665)	174,119,644 (174,119,644 , 174,119,644)	5,208 (5,208 , 5,208)	44,737 (44,737 , 44,737)
Taxable returns, total	**2,424,026 (2,359,583 , 2,488,468)**	**332,217,641 (330,455,190 , 333,980,092)**	**1,876,205 (1,816,981 , 1,935,430)**	**4,983,745 (4,824,949 , 5,142,541)**
No adjusted gross income	370 (283 , 457)	104,406 (96,053 , 112,760)	74 (52 , 96)	639 (377 , 901)
$1 under $5,000	* 7,045 (1,831 , 12,258)	* 3,258 (411 , 6,104)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	14,088 (6,717 , 21,459)	11,590 (3,539 , 19,641)	** 1,533 (-574 , 3,639)	** 384 (-280 , 1,048)
$10,000 under $15,000	9,150 (3,234 , 15,065)	10,456 (1,020 , 19,893)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	10,025 (3,988 , 16,062)	14,817 (2,626 , 27,009)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	17,186 (9,123 , 25,250)	39,539 (15,936 , 63,141)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	18,642 (10,267 , 27,017)	44,752 (21,276 , 68,229)	* 3,127 (-295 , 6,549)	* 77 (-60 , 214)
$30,000 under $40,000	37,851 (25,983 , 49,719)	102,817 (57,886 , 147,748)	* 2,340 (-455 , 5,136)	* 829 (-219 , 1,876)
$40,000 under $50,000	40,529 (28,404 , 52,654)	121,718 (70,993 , 172,443)	* 171 (3 , 339)	* 117 (0 , 234)
$50,000 under $75,000	154,553 (130,951 , 178,154)	701,654 (467,973 , 935,335)	12,858 (6,233 , 19,484)	9,876 (1,910 , 17,843)
$75,000 under $100,000	142,085 (119,685 , 164,484)	669,711 (525,476 , 813,945)	10,589 (4,611 , 16,567)	9,106 (1,924 , 16,288)
$100,000 under $200,000	545,537 (504,073 , 587,002)	4,450,642 (4,017,101 , 4,884,184)	585,693 (539,960 , 631,427)	675,566 (605,283 , 745,848)
$200,000 under $500,000	710,168 (683,137 , 737,199)	16,704,413 (15,937,455 , 17,471,371)	957,367 (921,894 , 992,840)	2,745,219 (2,616,866 , 2,873,572)
$500,000 under $1,000,000	343,317 (332,192 , 354,442)	23,226,296 (22,332,314 , 24,120,278)	200,294 (191,047 , 209,542)	966,868 (907,333 , 1,026,403)
$1,000,000 or more	373,480 (369,248 , 377,713)	286,011,571 (284,765,167 , 287,257,975)	102,159 (99,388 , 104,929)	575,064 (555,659 , 594,470)
Nontaxable returns, total	**155,487 (133,726 , 177,249)**	**980,728 (808,032 , 1,153,424)**	**19,894 (13,256 , 26,533)**	**27,850 (20,970 , 34,730)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments—continued			
	Credit for federal tax on gasoline and special fuels		Deferral for certain Schedule H or SE filers	
	Number of returns	Amount	Number of returns	Amount
	(124)	(125)	(126)	(127)
All returns, total	**241,533 (214,714 , 268,352)**	**236,397 (151,492 , 321,303)**	**21,745 (13,203 , 30,287)**	**36,593 (20,046 , 53,141)**
No adjusted gross income	19,528 (13,401 , 25,654)	100,687 (27,186 , 174,188)	192 (-30 , 414)	247 (77 , 417)
$1 under $5,000	9,348 (3,446 , 15,250)	5,079 (1,088 , 9,071)	** 10,307 (4,089 , 16,528)	** 6,584 (1,659 , 11,506)
$5,000 under $10,000	13,482 (6,366 , 20,598)	24,617 (-9,059 , 58,293)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	17,352 (9,301 , 25,404)	15,014 (1 , 30,028)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	21,278 (12,409 , 30,147)	13,999 (6,766 , 21,233)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	13,484 (6,420 , 20,547)	10,332 (3,677 , 16,987)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	14,293 (7,177 , 21,410)	6,015 (2,237 , 9,792)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	23,318 (14,309 , 32,327)	17,400 (3,030 , 31,771)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	16,145 (8,814 , 23,475)	6,625 (2,705 , 10,545)	** 11,090 (5,239 , 16,942)	** 28,913 (13,131 , 44,695)
$50,000 under $75,000	22,062 (13,614 , 30,511)	6,112 (2,900 , 9,324)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	17,689 (10,259 , 25,119)	3,181 (1,369 , 4,994)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	35,353 (26,042 , 44,663)	12,055 (3,047 , 21,063)	** 0 (0 , 0)	** 0 (0 , 0)
$200,000 under $500,000	10,447 (7,575 , 13,320)	3,652 (2,035 , 5,269)	** 0 (0 , 0)	** 0 (0 , 0)
$500,000 under $1,000,000	** 7,753 (2,817 , 5,301)	** 11,628 (1,460 , 3,834)	* 64 (-20 , 149)	* 449 (-225 , 1,123)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	29 (2 , 55)	170 (-2 , 343)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	* 26 (-1 , 52)	* 97 (-34 , 229)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	* 14 (-2 , 31)	* 43 (-5 , 91)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	* 11 (4 , 18)	* 40 (22 , 58)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	10 (10 , 10)	51 (51 , 51)
Taxable returns, total	**113,567 (96,249 , 130,885)**	**48,486 (36,548 , 60,424)**	**11,921 (5,768 , 18,073)**	**29,909 (14,241 , 45,577)**
No adjusted gross income	** 1,034 (-940 , 3,009)	** 1,895 (-399 , 4,189)	** 2,040 (-780 , 4,860)	** 2,298 (-1,111 , 5,707)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	* 3,024 (-396 , 6,443)	* 2,400 (-1,191 , 5,990)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	* 3,000 (-393 , 6,394)	* 1,612 (-347 , 3,571)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	* 3,948 (80 , 7,815)	* 1,877 (-510 , 4,265)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	8,306 (3,001 , 13,610)	3,732 (246 , 7,219)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	9,716 (3,959 , 15,473)	3,407 (731 , 6,084)	** 9,727 (4,258 , 15,195)	** 26,761 (11,484 , 42,037)
$50,000 under $75,000	16,711 (9,307 , 24,115)	3,767 (1,208 , 6,327)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	15,144 (8,278 , 22,010)	2,775 (1,064 , 4,486)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	34,557 (25,263 , 43,852)	11,870 (2,863 , 20,878)	** 0 (0 , 0)	** 0 (0 , 0)
$200,000 under $500,000	10,377 (7,504 , 13,250)	3,534 (1,917 , 5,151)	** 0 (0 , 0)	** 0 (0 , 0)
$500,000 under $1,000,000	** 7,750 (6,447 , 9,052)	** 11,616 (10,082 , 13,152)	* 64 (-20 , 149)	* 449 (-225 , 1,123)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	90 (48 , 132)	401 (179 , 624)
Nontaxable returns, total	**127,966 (107,412 , 148,519)**	**187,911 (103,848 , 271,975)**	**9,824 (3,898 , 15,751)**	**6,684 (1,358 , 12,010)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits refundable portion			
	Total		Earned income credit refundable portion	
	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)
All returns, total	**38,362,021 (38,061,260 , 38,662,783)**	**135,299,753 (133,503,337 , 137,096,169)**	**25,321,866 (25,059,581 , 25,584,151)**	**48,507,936 (47,782,133 , 49,233,738)**
No adjusted gross income	2,100,275 (2,017,645 , 2,182,904)	7,425,012 (6,894,303 , 7,955,722)	359,807 (327,927 , 391,687)	728,984 (633,222 , 824,745)
$1 under $5,000	3,572,454 (3,458,155 , 3,686,753)	8,019,164 (7,547,555 , 8,490,772)	2,825,663 (2,723,388 , 2,927,937)	2,470,868 (2,312,471 , 2,629,266)
$5,000 under $10,000	4,815,951 (4,684,200 , 4,947,701)	12,856,259 (12,278,126 , 13,434,392)	4,173,569 (4,050,342 , 4,296,796)	6,050,207 (5,816,634 , 6,283,780)
$10,000 under $15,000	6,243,533 (6,094,832 , 6,392,234)	20,982,469 (20,227,754 , 21,737,185)	5,458,559 (5,318,691 , 5,598,426)	10,986,210 (10,632,748 , 11,339,671)
$15,000 under $20,000	5,416,532 (5,276,844 , 5,556,219)	20,344,216 (19,528,165 , 21,160,267)	4,508,155 (4,379,974 , 4,636,337)	9,752,548 (9,358,292 , 10,146,804)
$20,000 under $25,000	3,511,561 (3,397,716 , 3,625,405)	16,765,212 (16,036,527 , 17,493,897)	2,477,558 (2,381,395 , 2,573,722)	7,602,136 (7,257,240 , 7,947,033)
$25,000 under $30,000	2,987,650 (2,882,293 , 3,093,007)	14,676,521 (14,014,201 , 15,338,841)	2,243,682 (2,151,927 , 2,335,437)	5,886,581 (5,606,123 , 6,167,039)
$30,000 under $40,000	4,619,843 (4,489,934 , 4,749,753)	19,009,387 (18,306,887 , 19,711,887)	2,778,676 (2,676,855 , 2,880,497)	4,567,575 (4,358,654 , 4,776,495)
$40,000 under $50,000	2,265,305 (2,173,159 , 2,357,450)	7,706,787 (7,281,501 , 8,132,074)	485,590 (442,494 , 528,686)	458,492 (407,158 , 509,825)
$50,000 under $75,000	2,055,651 (1,968,258 , 2,143,044)	5,328,281 (5,001,878 , 5,654,683)	10,607 (4,310 , 16,905)	4,336 (1,075 , 7,598)
$75,000 under $100,000	539,544 (494,671 , 584,418)	1,518,018 (1,334,754 , 1,701,282)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	226,353 (197,982 , 254,723)	651,128 (535,298 , 766,959)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	7,343 (4,698 , 9,988)	16,811 (10,372 , 23,250)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	** 28 (28 , 28)	** 487 (487 , 487)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**** 0 (0 , 0)**	**** 0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**** 38,362,021 (38,061,260 , 38,662,783)**	**** 135,299,752 (133,503,337 , 137,096,169)**	**25,321,866 (25,059,581 , 25,584,151)**	**48,507,936 (47,782,133 , 49,233,738)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits refundable portion—continued			
	Refundable child tax credit or additional child tax credit refundable portion		American opportunity credit refundable portion	
	Number of returns	Amount	Number of returns	Amount
	(132)	(133)	(134)	(135)
All returns, total	**18,541,727 (18,301,460 , 18,781,994)**	**55,456,537 (54,550,504 , 56,362,569)**	**3,208,328 (3,099,386 , 3,317,270)**	**2,618,981 (2,522,424 , 2,715,539)**
No adjusted gross income	671,975 (625,281 , 718,669)	2,468,082 (2,251,656 , 2,684,509)	92,617 (75,201 , 110,034)	85,932 (69,224 , 102,640)
$1 under $5,000	891,371 (833,265 , 949,477)	3,014,498 (2,782,979 , 3,246,017)	188,597 (161,771 , 215,423)	160,991 (136,862 , 185,121)
$5,000 under $10,000	1,145,039 (1,079,321 , 1,210,757)	3,788,544 (3,528,984 , 4,048,105)	305,609 (271,416 , 339,802)	249,947 (219,783 , 280,110)
$10,000 under $15,000	1,950,712 (1,865,844 , 2,035,581)	6,181,945 (5,862,991 , 6,500,900)	422,874 (382,644 , 463,105)	351,356 (315,750 , 386,961)
$15,000 under $20,000	2,151,962 (2,062,480 , 2,241,445)	7,085,506 (6,731,978 , 7,439,034)	487,699 (444,501 , 530,898)	413,118 (374,541 , 451,695)
$20,000 under $25,000	2,122,884 (2,033,704 , 2,212,063)	6,649,638 (6,321,095 , 6,978,180)	414,467 (374,663 , 454,270)	358,609 (322,545 , 394,674)
$25,000 under $30,000	2,153,253 (2,063,370 , 2,243,136)	6,599,254 (6,271,318 , 6,927,190)	380,877 (342,683 , 419,071)	304,152 (271,569 , 336,736)
$30,000 under $40,000	3,827,642 (3,708,849 , 3,946,436)	10,890,000 (10,474,474 , 11,305,526)	441,895 (400,831 , 482,959)	316,806 (282,798 , 350,813)
$40,000 under $50,000	1,861,776 (1,777,948 , 1,945,603)	5,083,188 (4,787,529 , 5,378,846)	199,542 (171,950 , 227,134)	154,219 (130,283 , 178,156)
$50,000 under $75,000	1,396,365 (1,323,886 , 1,468,844)	2,865,946 (2,658,323 , 3,073,569)	213,262 (184,750 , 241,773)	176,279 (149,282 , 203,275)
$75,000 under $100,000	260,531 (229,230 , 291,832)	568,023 (469,645 , 666,401)	38,794 (26,772 , 50,815)	29,553 (18,538 , 40,568)
$100,000 under $200,000	101,314 (82,469 , 120,159)	246,454 (191,497 , 301,410)	22,095 (13,380 , 30,811)	18,020 (9,380 , 26,659)
$200,000 under $500,000	6,897 (4,318 , 9,476)	15,455 (9,043 , 21,866)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	* 5 (5 , 5)	* 4 (4 , 4)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**18,541,727 (18,301,460 , 18,781,994)**	**55,456,537 (54,550,504 , 56,362,569)**	**3,208,328 (3,099,386 , 3,317,270)**	**2,618,981 (2,522,424 , 2,715,539)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits refundable portion—continued			
	Recovery rebate credit refundable portion [2]		Refundable child and dependent care credit refundable portion	
	Number of returns	Amount	Number of returns	Amount
	(136)	(137)	(138)	(139)
All returns, total	**8,312,892 (8,142,580 , 8,483,205)**	**13,236,995 (12,919,353 , 13,554,637)**	**2,643,717 (2,544,166 , 2,743,268)**	**5,773,909 (5,501,988 , 6,045,829)**
No adjusted gross income	1,197,555 (1,132,433 , 1,262,677)	2,118,036 (1,986,889 , 2,249,184)	1,713 (291 , 3,135)	4,917 (-249 , 10,084)
$1 under $5,000	979,321 (918,647 , 1,039,995)	1,594,412 (1,486,000 , 1,702,824)	** 332,826 (297,236 , 368,416)	** 673,068 (586,643 , 759,493)
$5,000 under $10,000	1,004,018 (942,338 , 1,065,698)	1,614,408 (1,504,800 , 1,724,017)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	1,066,686 (1,003,125 , 1,130,247)	1,758,733 (1,642,101 , 1,875,365)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	987,022 (925,826 , 1,048,217)	1,533,661 (1,425,142 , 1,642,179)	** 477,812 (435,158 , 520,466)	** 1,108,348 (986,659 , 1,230,035)
$20,000 under $25,000	797,307 (742,183 , 852,431)	932,065 (850,100 , 1,014,030)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	480,944 (438,137 , 523,751)	687,166 (613,176 , 761,156)	275,095 (242,630 , 307,561)	619,718 (529,848 , 709,588)
$30,000 under $40,000	605,230 (557,279 , 653,181)	1,032,381 (936,325 , 1,128,437)	560,583 (514,263 , 606,903)	1,242,353 (1,116,203 , 1,368,503)
$40,000 under $50,000	414,041 (374,420 , 453,662)	710,988 (628,770 , 793,207)	340,461 (304,295 , 376,628)	750,512 (648,462 , 852,562)
$50,000 under $75,000	556,768 (510,983 , 602,552)	867,443 (779,644 , 955,241)	393,405 (354,636 , 432,175)	806,242 (706,337 , 906,147)
$75,000 under $100,000	159,063 (134,699 , 183,426)	258,261 (206,445 , 310,078)	184,460 (157,959 , 210,960)	407,450 (330,842 , 484,058)
$100,000 under $200,000	64,884 (49,890 , 79,878)	129,386 (93,111 , 165,660)	77,244 (60,173 , 94,315)	161,160 (113,136 , 209,185)
$200,000 under $500,000	54 (54 , 54)	55 (55 , 55)	117 (84 , 151)	141 (104 , 177)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**** 0 (0 , 0)**	**** 0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**** 8,312,893 (8,142,580 , 8,483,205)**	**** 13,236,994 (12,919,353 , 13,554,637)**	**2,643,717 (2,544,166 , 2,743,268)**	**5,773,909 (5,501,988 , 6,045,829)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total income tax minus refundable credits [3]		Overpayment	
			Total	
	Number of returns	Amount	Number of returns	Amount
	(140)	(141)	(142)	(143)
All returns, total	**145,337,695 (145,111,224 , 145,564,166)**	**2,047,980,485 (2,042,846,794 , 2,053,114,175)**	**115,781,497 (115,458,545 , 116,104,450)**	**494,571,248 (491,553,867 , 497,588,629)**
No adjusted gross income	2,164,244 (2,081,140 , 2,247,349)	-7,422,021 (-7,955,480 , -6,888,562)	2,496,555 (2,409,512 , 2,583,598)	12,436,262 (11,812,774 , 13,059,751)
$1 under $5,000	3,827,370 (3,709,316 , 3,945,425)	-8,287,729 (-8,776,079 , -7,799,379)	5,701,636 (5,558,825 , 5,844,447)	9,270,766 (8,778,579 , 9,762,954)
$5,000 under $10,000	5,115,509 (4,980,037 , 5,250,981)	-14,018,731 (-14,619,976 , -13,417,487)	7,628,045 (7,464,553 , 7,791,538)	15,947,264 (15,251,562 , 16,642,966)
$10,000 under $15,000	7,752,354 (7,588,522 , 7,916,187)	-23,151,369 (-23,959,036 , -22,343,702)	8,761,110 (8,587,200 , 8,935,021)	26,756,210 (25,941,802 , 27,570,618)
$15,000 under $20,000	9,083,646 (8,906,701 , 9,260,590)	-20,808,815 (-21,673,403 , -19,944,228)	8,486,562 (8,314,634 , 8,658,490)	28,207,959 (27,306,449 , 29,109,470)
$20,000 under $25,000	8,213,179 (8,043,673 , 8,382,685)	-14,044,982 (-14,826,535 , -13,263,428)	7,521,127 (7,358,066 , 7,684,188)	24,547,046 (23,710,349 , 25,383,744)
$25,000 under $30,000	8,290,450 (8,119,953 , 8,460,947)	-9,030,392 (-9,785,238 , -8,275,546)	7,382,148 (7,220,306 , 7,543,991)	23,549,678 (22,751,022 , 24,348,333)
$30,000 under $40,000	15,769,111 (15,543,274 , 15,994,949)	820,945 (-56,321 , 1,698,212)	13,219,561 (13,009,917 , 13,429,206)	38,639,853 (37,664,997 , 39,614,709)
$40,000 under $50,000	12,634,106 (12,427,233 , 12,840,979)	20,054,338 (19,299,976 , 20,808,701)	10,169,446 (9,981,645 , 10,357,246)	26,081,874 (25,351,103 , 26,812,644)
$50,000 under $75,000	22,434,816 (22,196,389 , 22,673,243)	86,733,328 (85,455,100 , 88,011,556)	16,516,708 (16,297,834 , 16,735,582)	45,220,571 (44,251,132 , 46,190,009)
$75,000 under $100,000	14,563,752 (14,369,877 , 14,757,627)	103,636,626 (101,966,244 , 105,307,008)	9,833,146 (9,662,647 , 10,003,645)	31,893,161 (31,040,797 , 32,745,524)
$100,000 under $200,000	23,963,293 (23,797,803 , 24,128,783)	364,315,857 (361,343,978 , 367,287,737)	13,479,031 (13,301,382 , 13,656,680)	57,848,172 (56,594,508 , 59,101,836)
$200,000 under $500,000	9,035,448 (8,951,708 , 9,119,187)	443,335,769 (439,688,735 , 446,982,802)	3,540,321 (3,473,019 , 3,607,623)	33,700,360 (32,572,822 , 34,827,899)
$500,000 under $1,000,000	1,615,634 (1,596,794 , 1,634,474)	252,557,830 (249,466,065 , 255,649,595)	596,199 (581,822 , 610,576)	19,288,880 (18,566,169 , 20,011,592)
$1,000,000 under $1,500,000	376,495 (370,933 , 382,057)	119,130,275 (117,265,216 , 120,995,333)	167,771 (163,439 , 172,103)	10,923,832 (10,433,404 , 11,414,260)
$1,500,000 under $2,000,000	155,854 (153,041 , 158,667)	72,721,144 (71,418,159 , 74,024,172)	76,214 (74,296 , 78,131)	7,085,495 (6,817,312 , 7,353,679)
$2,000,000 under $5,000,000	233,682 (232,083 , 235,281)	192,544,953 (191,263,246 , 193,826,618)	131,262 (129,894 , 132,630)	21,741,209 (20,991,128 , 22,491,290)
$5,000,000 under $10,000,000	63,374 (62,856 , 63,893)	118,711,988 (117,732,705 , 119,691,271)	41,134 (40,687 , 41,581)	14,208,878 (13,980,292 , 14,437,463)
$10,000,000 or more	45,376 (45,376 , 45,376)	370,181,469 (370,181,469 , 370,181,469)	33,520 (33,520 , 33,520)	47,223,777 (47,223,777 , 47,223,777)
Taxable returns, total	**** (0 , 0)**	**** (0 , 0)**	**68,051,282 (67,689,872 , 68,412,692)**	**297,491,596 (295,273,327 , 299,709,865)**
No adjusted gross income	4,367 (2,138 , 6,597)	186,881 (140,427 , 233,335)	1,444 (715 , 2,173)	156,329 (132,762 , 179,896)
$1 under $5,000	142,593 (119,296 , 165,891)	73,079 (-28,724 , 174,883)	37,091 (25,215 , 48,966)	11,773 (5,919 , 17,627)
$5,000 under $10,000	184,757 (158,201 , 211,313)	78,223 (63,076 , 93,370)	71,557 (54,953 , 88,161)	25,779 (16,627 , 34,932)
$10,000 under $15,000	1,055,682 (992,388 , 1,118,977)	211,113 (184,600 , 237,627)	825,660 (769,502 , 881,817)	621,083 (562,574 , 679,592)
$15,000 under $20,000	3,224,975 (3,115,705 , 3,334,246)	1,247,485 (1,194,395 , 1,300,575)	2,495,970 (2,399,357 , 2,592,583)	2,377,379 (2,246,157 , 2,508,600)
$20,000 under $25,000	4,511,653 (4,383,344 , 4,639,961)	4,047,630 (3,924,678 , 4,170,582)	3,508,740 (3,394,900 , 3,622,579)	3,073,538 (2,933,617 , 3,213,458)
$25,000 under $30,000	5,152,142 (5,015,385 , 5,288,899)	6,837,046 (6,571,030 , 7,103,063)	3,989,138 (3,868,005 , 4,110,272)	4,042,863 (3,864,007 , 4,221,719)
$30,000 under $40,000	10,942,006 (10,748,600 , 11,135,413)	21,563,813 (21,148,459 , 21,979,168)	8,299,782 (8,129,036 , 8,470,528)	10,188,260 (9,858,806 , 10,517,714)
$40,000 under $50,000	10,179,035 (9,990,931 , 10,367,138)	28,872,871 (28,296,179 , 29,449,563)	7,738,387 (7,572,473 , 7,904,302)	12,026,195 (11,660,536 , 12,391,853)
$50,000 under $75,000	20,080,197 (19,850,019 , 20,310,375)	93,197,007 (92,001,145 , 94,392,868)	14,174,054 (13,967,666 , 14,380,442)	30,657,690 (29,937,018 , 31,378,362)
$75,000 under $100,000	13,899,732 (13,708,691 , 14,090,772)	105,626,193 (103,979,551 , 107,272,836)	9,160,603 (8,994,724 , 9,326,483)	26,507,121 (25,783,506 , 27,230,736)
$100,000 under $200,000	23,680,641 (23,515,088 , 23,846,194)	365,196,520 (362,235,956 , 368,157,083)	13,175,583 (12,999,178 , 13,351,988)	54,040,049 (52,875,260 , 55,204,838)
$200,000 under $500,000	** (0 , 0)	** (0 , 0)	3,527,933 (3,460,669 , 3,595,197)	33,435,581 (32,309,837 , 34,561,325)
$500,000 under $1,000,000	1,615,603 (1,596,763 , 1,634,443)	252,558,323 (249,466,558 , 255,650,087)	595,729 (581,352 , 610,106)	19,251,705 (18,528,994 , 19,974,417)
$1,000,000 or more	874,776 (869,116 , 880,436)	873,289,859 (871,038,425 , 875,541,293)	449,610 (444,891 , 454,329)	101,076,252 (100,128,482 , 102,024,022)
Nontaxable returns, total	**** (0 , 0)**	**** (0 , 0)**	**47,730,216 (47,417,173 , 48,043,259)**	**197,079,652 (194,847,394 , 199,311,910)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Overpayment—continued			
	Refunded		Credited to 2022 estimated tax	
	Number of returns	Amount	Number of returns	Amount
	(144)	(145)	(146)	(147)
All returns, total	**112,779,775 (112,455,809 , 113,103,742)**	**378,564,518 (375,932,053 , 381,196,983)**	**3,781,189 (3,690,618 , 3,871,760)**	**116,006,730 (114,573,938 , 117,439,522)**
No adjusted gross income	2,448,307 (2,361,534 , 2,535,080)	11,057,702 (10,460,902 , 11,654,501)	66,663 (56,921 , 76,405)	1,378,561 (1,217,401 , 1,539,721)
$1 under $5,000	5,662,878 (5,520,478 , 5,805,278)	9,189,950 (8,699,690 , 9,680,210)	42,847 (30,821 , 54,873)	80,817 (43,811 , 117,822)
$5,000 under $10,000	7,592,543 (7,429,389 , 7,755,696)	15,696,133 (15,079,412 , 16,312,855)	49,671 (36,352 , 62,989)	251,131 (-70,241 , 572,503)
$10,000 under $15,000	8,709,312 (8,535,841 , 8,882,782)	26,651,078 (25,837,334 , 27,464,821)	65,446 (50,077 , 80,814)	105,132 (73,347 , 136,917)
$15,000 under $20,000	8,452,166 (8,280,545 , 8,623,787)	28,076,798 (27,177,390 , 28,976,207)	47,797 (34,783 , 60,812)	131,161 (71,386 , 190,936)
$20,000 under $25,000	7,487,403 (7,324,673 , 7,650,134)	24,430,212 (23,595,376 , 25,265,048)	44,194 (31,618 , 56,770)	116,834 (71,156 , 162,513)
$25,000 under $30,000	7,342,729 (7,181,286 , 7,504,172)	23,425,812 (22,628,734 , 24,222,890)	52,609 (38,814 , 66,403)	123,866 (76,884 , 170,847)
$30,000 under $40,000	13,133,530 (12,924,507 , 13,342,552)	38,181,056 (37,230,763 , 39,131,348)	123,047 (102,038 , 144,057)	458,797 (261,944 , 655,651)
$40,000 under $50,000	10,067,839 (9,880,882 , 10,254,796)	25,696,255 (24,975,679 , 26,416,830)	132,998 (111,338 , 154,658)	385,619 (276,110 , 495,128)
$50,000 under $75,000	16,247,511 (16,029,893 , 16,465,129)	44,065,991 (43,120,798 , 45,011,183)	366,330 (330,139 , 402,520)	1,154,580 (974,529 , 1,334,631)
$75,000 under $100,000	9,603,090 (9,434,262 , 9,771,918)	30,797,018 (29,972,845 , 31,621,190)	310,586 (277,507 , 343,665)	1,096,143 (904,012 , 1,288,274)
$100,000 under $200,000	12,739,950 (12,564,293 , 12,915,606)	52,308,824 (51,160,045 , 53,457,603)	956,379 (902,487 , 1,010,272)	5,539,348 (5,065,435 , 6,013,262)
$200,000 under $500,000	2,832,509 (2,768,987 , 2,896,031)	21,629,062 (20,847,330 , 22,410,795)	847,199 (817,116 , 877,282)	12,071,298 (11,316,340 , 12,826,255)
$500,000 under $1,000,000	308,754 (297,595 , 319,913)	7,188,011 (6,761,867 , 7,614,156)	333,515 (322,629 , 344,402)	12,100,869 (11,555,691 , 12,646,047)
$1,000,000 under $1,500,000	64,965 (62,052 , 67,878)	2,921,761 (2,633,905 , 3,209,616)	116,687 (112,997 , 120,376)	8,002,071 (7,630,734 , 8,373,408)
$1,500,000 under $2,000,000	24,972 (23,765 , 26,179)	1,441,491 (1,345,158 , 1,537,824)	57,696 (56,075 , 59,318)	5,644,005 (5,405,418 , 5,882,591)
$2,000,000 under $5,000,000	39,788 (38,935 , 40,640)	4,273,003 (4,112,711 , 4,433,294)	103,992 (102,747 , 105,237)	17,468,206 (16,741,478 , 18,194,935)
$5,000,000 under $10,000,000	11,962 (11,696 , 12,228)	2,822,302 (2,716,134 , 2,928,470)	34,189 (33,775 , 34,603)	11,386,575 (11,195,164 , 11,577,987)
$10,000,000 or more	9,568 (9,568 , 9,568)	8,712,061 (8,712,061 , 8,712,061)	29,344 (29,344 , 29,344)	38,511,716 (38,511,716 , 38,511,716)
Taxable returns, total	**65,361,263 (65,000,737 , 65,721,790)**	**185,063,995 (183,335,475 , 186,792,516)**	**3,337,122 (3,253,960 , 3,420,284)**	**112,427,601 (111,085,773 , 113,769,429)**
No adjusted gross income	674 (313 , 1,036)	84,079 (67,642 , 100,516)	831 (198 , 1,464)	72,251 (55,987 , 88,514)
$1 under $5,000	30,563 (19,744 , 41,382)	7,167 (3,107 , 11,226)	6,577 (1,674 , 11,480)	4,606 (413 , 8,799)
$5,000 under $10,000	66,457 (50,450 , 82,465)	20,357 (13,664 , 27,051)	* 5,100 (684 , 9,515)	* 5,422 (-821 , 11,665)
$10,000 under $15,000	816,491 (760,641 , 872,340)	612,998 (555,706 , 670,290)	11,151 (4,623 , 17,679)	8,084 (1,537 , 14,631)
$15,000 under $20,000	2,484,417 (2,388,006 , 2,580,827)	2,361,792 (2,231,358 , 2,492,227)	14,823 (7,546 , 22,100)	15,587 (5,334 , 25,839)
$20,000 under $25,000	3,487,726 (3,374,210 , 3,601,242)	3,020,863 (2,885,675 , 3,156,050)	23,392 (14,129 , 32,655)	52,675 (17,593 , 87,757)
$25,000 under $30,000	3,963,642 (3,842,879 , 4,084,404)	3,984,184 (3,808,684 , 4,159,684)	32,861 (21,816 , 43,906)	58,679 (26,214 , 91,143)
$30,000 under $40,000	8,240,201 (8,070,031 , 8,410,370)	10,004,188 (9,690,492 , 10,317,883)	80,804 (63,503 , 98,105)	184,073 (115,230 , 252,915)
$40,000 under $50,000	7,654,202 (7,489,122 , 7,819,282)	11,799,233 (11,444,113 , 12,154,352)	107,690 (87,951 , 127,429)	226,962 (148,498 , 305,426)
$50,000 under $75,000	13,937,068 (13,731,954 , 14,142,183)	29,914,660 (29,204,517 , 30,624,802)	317,070 (283,198 , 350,942)	743,030 (628,957 , 857,104)
$75,000 under $100,000	8,949,124 (8,784,876 , 9,113,372)	25,573,287 (24,880,627 , 26,265,946)	286,300 (254,364 , 318,236)	933,834 (750,344 , 1,117,324)
$100,000 under $200,000	12,449,437 (12,275,102 , 12,623,771)	48,995,848 (47,916,819 , 50,074,877)	930,379 (877,005 , 983,753)	5,044,201 (4,634,095 , 5,454,306)
$200,000 under $500,000	2,821,758 (2,758,280 , 2,885,235)	21,438,406 (20,659,195 , 22,217,616)	845,012 (814,935 , 875,089)	11,997,175 (11,242,287 , 12,752,063)
$500,000 under $1,000,000	308,401 (297,242 , 319,560)	7,161,596 (6,735,452 , 7,587,741)	333,380 (322,494 , 344,267)	12,090,109 (11,544,930 , 12,635,287)
$1,000,000 or more	151,102 (147,865 , 154,338)	20,085,339 (19,727,644 , 20,443,033)	341,754 (337,668 , 345,839)	80,990,913 (80,130,184 , 81,851,642)
Nontaxable returns, total	**47,418,512 (47,105,982 , 47,731,042)**	**193,500,523 (191,332,249 , 195,668,797)**	**444,067 (407,472 , 480,662)**	**3,579,129 (3,073,367 , 4,084,891)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax due at time of filing		Predetermined estimated tax penalty	
	Number of returns	Amount	Number of returns	Amount
	(148)	(149)	(150)	(151)
All returns, total	**38,883,806 (38,588,754 , 39,178,858)**	**305,053,445 (302,656,699 , 307,450,191)**	**12,211,598 (12,035,006 , 12,388,191)**	**1,951,700 (1,924,919 , 1,978,482)**
No adjusted gross income	98,047 (84,394 , 111,699)	335,375 (274,648 , 396,103)	25,663 (19,352 , 31,975)	2,551 (1,657 , 3,445)
$1 under $5,000	586,481 (540,195 , 632,768)	211,718 (174,418 , 249,018)	6,992 (2,909 , 11,075)	261 (78 , 443)
$5,000 under $10,000	433,886 (393,881 , 473,892)	326,721 (290,806 , 362,635)	71,006 (54,963 , 87,049)	1,593 (1,209 , 1,977)
$10,000 under $15,000	711,964 (660,889 , 763,040)	588,127 (529,412 , 646,841)	152,519 (128,764 , 176,274)	4,029 (3,312 , 4,746)
$15,000 under $20,000	1,058,363 (995,640 , 1,121,085)	1,067,994 (976,314 , 1,159,673)	228,958 (199,957 , 257,958)	7,843 (6,689 , 8,997)
$20,000 under $25,000	1,160,092 (1,094,251 , 1,225,933)	1,416,104 (1,297,083 , 1,535,125)	247,358 (217,120 , 277,597)	9,322 (7,950 , 10,693)
$25,000 under $30,000	1,287,139 (1,217,732 , 1,356,547)	1,730,816 (1,501,159 , 1,960,474)	295,353 (262,219 , 328,487)	12,002 (10,331 , 13,672)
$30,000 under $40,000	2,803,402 (2,701,551 , 2,905,253)	3,702,354 (3,481,189 , 3,923,518)	594,360 (547,500 , 641,220)	25,573 (22,798 , 28,348)
$40,000 under $50,000	2,551,838 (2,454,544 , 2,649,132)	4,060,009 (3,804,365 , 4,315,653)	585,983 (539,539 , 632,428)	28,140 (24,085 , 32,194)
$50,000 under $75,000	6,049,643 (5,906,350 , 6,192,936)	12,925,331 (12,432,713 , 13,417,948)	1,641,908 (1,565,024 , 1,718,792)	80,715 (75,245 , 86,185)
$75,000 under $100,000	4,780,522 (4,653,766 , 4,907,278)	13,667,450 (13,097,147 , 14,237,754)	1,533,409 (1,459,548 , 1,607,270)	91,045 (84,385 , 97,704)
$100,000 under $200,000	10,470,748 (10,310,571 , 10,630,924)	49,324,710 (48,114,339 , 50,535,080)	3,588,280 (3,482,319 , 3,694,241)	288,367 (274,846 , 301,888)
$200,000 under $500,000	5,460,312 (5,385,488 , 5,535,135)	73,475,994 (72,068,421 , 74,883,567)	2,337,756 (2,285,147 , 2,390,365)	450,975 (435,689 , 466,260)
$500,000 under $1,000,000	1,010,859 (993,283 , 1,028,435)	47,899,105 (46,741,155 , 49,057,055)	582,854 (568,423 , 597,285)	305,544 (293,690 , 317,398)
$1,000,000 under $1,500,000	206,782 (202,015 , 211,549)	21,731,625 (21,032,966 , 22,430,285)	143,580 (139,453 , 147,708)	145,027 (138,022 , 152,032)
$1,500,000 under $2,000,000	78,867 (76,668 , 81,067)	11,781,937 (11,370,253 , 12,193,622)	58,884 (57,101 , 60,668)	83,914 (79,932 , 87,896)
$2,000,000 under $5,000,000	101,178 (99,884 , 102,473)	26,109,940 (25,651,386 , 26,568,494)	82,267 (81,093 , 83,440)	173,313 (169,064 , 177,563)
$5,000,000 under $10,000,000	21,954 (21,598 , 22,309)	12,892,810 (12,592,378 , 13,193,242)	20,931 (20,587 , 21,274)	81,870 (79,356 , 84,384)
$10,000,000 or more	11,728 (11,728 , 11,728)	21,805,325 (21,805,325 , 21,805,325)	13,536 (13,536 , 13,536)	159,619 (159,619 , 159,619)
Taxable returns, total	**36,275,478 (35,989,152 , 36,561,804)**	**300,693,084 (298,301,149 , 303,085,019)**	**11,467,578 (11,296,866 , 11,638,290)**	**1,918,861 (1,892,336 , 1,945,387)**
No adjusted gross income	2,923 (816 , 5,030)	85,644 (46,005 , 125,284)	** 2,187 (29 , 4,344)	** 748 (56 , 1,440)
$1 under $5,000	104,495 (84,531 , 124,459)	26,074 (4,016 , 48,132)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	112,192 (91,537 , 132,847)	54,797 (41,891 , 67,702)	* 5,098 (719 , 9,477)	* 75 (1 , 149)
$10,000 under $15,000	228,007 (198,697 , 257,317)	187,204 (151,391 , 223,016)	51,014 (37,151 , 64,876)	1,539 (1,050 , 2,029)
$15,000 under $20,000	720,976 (668,819 , 773,132)	547,067 (481,206 , 612,929)	82,992 (65,399 , 100,585)	3,449 (2,597 , 4,301)
$20,000 under $25,000	995,892 (934,684 , 1,057,101)	1,109,558 (1,003,280 , 1,215,837)	158,664 (134,423 , 182,905)	6,316 (5,146 , 7,487)
$25,000 under $30,000	1,151,907 (1,086,091 , 1,217,723)	1,459,155 (1,236,211 , 1,682,099)	249,131 (218,631 , 279,631)	10,030 (8,492 , 11,567)
$30,000 under $40,000	2,620,049 (2,521,289 , 2,718,808)	3,301,055 (3,090,367 , 3,511,744)	516,140 (472,298 , 559,981)	22,589 (19,909 , 25,269)
$40,000 under $50,000	2,420,988 (2,325,953 , 2,516,022)	3,662,711 (3,419,185 , 3,906,237)	526,932 (482,710 , 571,154)	24,219 (21,398 , 27,039)
$50,000 under $75,000	5,873,867 (5,732,281 , 6,015,453)	12,207,141 (11,727,764 , 12,686,518)	1,568,028 (1,492,610 , 1,643,445)	75,380 (70,069 , 80,691)
$75,000 under $100,000	4,714,702 (4,588,666 , 4,840,738)	13,300,172 (12,738,655 , 13,861,690)	1,500,831 (1,427,588 , 1,574,074)	88,286 (81,724 , 94,847)
$100,000 under $200,000	10,439,785 (10,279,705 , 10,599,864)	49,092,962 (47,884,890 , 50,301,034)	3,567,245 (3,461,503 , 3,672,988)	286,056 (272,584 , 299,527)
$200,000 under $500,000	5,458,507 (5,383,708 , 5,533,305)	73,442,200 (72,035,678 , 74,848,722)	2,337,350 (2,284,741 , 2,389,959)	450,913 (435,627 , 466,198)
$500,000 under $1,000,000	1,010,740 (993,164 , 1,028,315)	47,898,207 (46,740,257 , 49,056,157)	582,802 (568,371 , 597,233)	305,534 (293,680 , 317,388)
$1,000,000 or more	420,449 (415,285 , 425,613)	94,319,137 (93,373,197 , 95,265,077)	319,164 (314,645 , 323,684)	643,729 (634,422 , 653,036)
Nontaxable returns, total	**2,608,328 (2,516,119 , 2,700,537)**	**4,360,361 (4,111,794 , 4,608,927)**	**744,020 (693,721 , 794,320)**	**32,839 (28,851 , 36,827)**

* 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] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting Section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.
[2] The recovery rebate credit was for taxpayers who didn't receive the full amount of the recovery rebate in the third round of Economic Impact Payments.
[3] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.
[4] Less than $500.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Number of returns	Tax credits									
		Total		Nonrefundable 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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**0.02**	**0.27**	**0.45**	**0.44**	**1.22**	**3.83**	**5.10**	**1.07**	**1.30**	**1.00**	**1.40**
No adjusted gross income	1.34	21.43	5.78	43.01	75.65	0.00	0.00	43.41	43.40	57.43	47.84
$1 under $5,000	1.03	16.57	29.76	19.50	28.20	0.00	0.00	** 57.51	** 90.86	* 49.90	* 67.81
$5,000 under $10,000	1.00	15.08	28.15	17.26	25.28	0.00	0.00	**	**	* 57.65	* 60.99
$10,000 under $15,000	0.94	2.10	2.57	16.61	19.74	**	**	5.99	7.54	6.60	8.59
$15,000 under $20,000	0.95	1.37	1.52	10.78	20.55	** 44.70	** 54.22	3.98	4.42	3.82	4.88
$20,000 under $25,000	1.01	1.44	1.86	9.27	30.03	31.59	36.89	3.87	4.34	3.01	4.01
$25,000 under $30,000	1.02	1.39	1.76	7.93	20.23	22.71	27.70	3.83	4.41	2.39	3.50
$30,000 under $40,000	0.72	1.08	1.26	5.13	15.41	15.30	17.50	3.02	3.46	1.98	2.93
$40,000 under $50,000	0.83	1.31	1.53	4.64	13.55	14.78	17.03	3.67	4.18	2.56	3.03
$50,000 under $75,000	0.54	0.91	1.17	2.53	9.81	10.11	12.17	2.65	3.05	2.56	2.88
$75,000 under $100,000	0.68	1.12	1.52	2.51	11.97	10.84	13.99	3.26	3.85	0.00	0.00
$100,000 under $200,000	0.35	0.65	1.10	1.14	7.79	7.03	8.87	2.28	2.70	0.00	0.00
$200,000 under $500,000	0.47	0.66	1.70	0.83	4.76	6.85	8.27	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.59	0.83	3.87	0.84	4.99	17.16	20.41	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	0.75	0.96	4.22	0.98	5.50	26.75	32.95	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	0.92	1.11	4.16	1.15	5.43	25.07	24.33	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	0.35	0.42	1.70	0.42	2.14	13.64	15.90	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	0.42	0.48	1.86	0.49	2.34	14.15	15.72	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
Taxable returns, total	**0.15**	**0.35**	**0.53**	**0.47**	**1.22**	**4.57**	**6.10**	**1.41**	**1.69**	**1.42**	**1.85**
No adjusted gross income	26.04	25.33	17.56	* 76.03	* 80.70	0.00	0.00	33.32	41.40	** 49.90	** 48.21
$1 under $5,000	8.34	20.88	32.29	21.35	32.95	0.00	0.00	0.00	0.00	**	**
$5,000 under $10,000	7.33	18.86	32.98	18.86	30.73	0.00	0.00	0.00	0.00	**	**
$10,000 under $15,000	3.06	12.50	16.93	20.02	27.65	0.00	0.00	* 49.97	* 59.04	* 37.78	* 61.11
$15,000 under $20,000	1.73	2.87	3.13	15.31	30.49	0.00	0.00	17.66	23.61	9.08	11.75
$20,000 under $25,000	1.45	2.48	3.92	11.19	56.43	0.00	0.00	9.65	12.02	3.82	4.95
$25,000 under $30,000	1.35	2.39	3.88	9.21	22.11	0.00	0.00	7.74	9.64	3.05	3.71
$30,000 under $40,000	0.90	1.82	2.57	5.78	14.95	0.00	0.00	4.46	5.49	3.01	4.42
$40,000 under $50,000	0.94	1.79	2.28	4.99	17.22	33.14	37.32	4.74	5.60	3.65	4.30
$50,000 under $75,000	0.58	1.06	1.42	2.68	11.06	14.53	17.71	3.13	3.60	3.08	3.46
$75,000 under $100,000	0.70	1.19	1.62	2.60	11.52	12.74	16.31	3.46	4.08	0.00	0.00
$100,000 under $200,000	0.36	0.67	1.08	1.17	7.48	7.32	9.15	2.32	2.74	0.00	0.00
$200,000 under $500,000	0.47	0.67	1.74	0.83	5.45	6.88	8.32	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.59	0.83	4.03	0.85	5.26	17.16	20.41	0.00	0.00	0.00	0.00
$1,000,000 or more	0.33	0.39	0.73	0.40	0.91	13.25	13.85	0.00	0.00	0.00	0.00
Nontaxable returns, total	**0.28**	**0.58**	**0.99**	**4.14**	**5.79**	**6.99**	**9.03**	**1.70**	**2.06**	**1.47**	**2.02**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued											
	Nonrefundable credits—continued											
	Nonrefundable child and other dependent tax credit		Residential energy credits		Other nonrefundable credits							
					Total [1]		General business credit		Prior-year minimum tax credit		Adoption credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	**0.84**	**1.20**	**1.82**	**3.29**	**2.28**	**1.55**	**2.73**	**1.62**	**5.26**	**3.64**	**11.68**	**16.94**
No adjusted gross income	** 30.24	** 21.22	** 44.95	** 30.11	36.50	3.09	** 65.24	** 2.88	* 99.53	* 3.57	0.00	0.00
$1 under $5,000	**	**	**	**	** 71.33	** 57.81	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	* 91.25	* 78.03	**	**	**	**	0.00	0.00	** 97.03	** 98.80	0.00	0.00
$10,000 under $15,000	15.80	22.27	* 57.71	* 60.04	31.46	54.35	**	**	0.00	0.00	** 44.70	** 62.09
$15,000 under $20,000	8.63	11.40	18.50	22.87	17.03	24.00	* 51.16	* 53.09	**	**	**	**
$20,000 under $25,000	4.86	5.40	15.70	19.68	36.04	39.04	* 45.86	* 46.71	** 99.28	** 99.30	0.00	0.00
$25,000 under $30,000	3.98	4.40	12.97	17.30	22.52	25.56	35.94	42.94	**	**	**	**
$30,000 under $40,000	2.70	3.06	7.70	11.09	15.86	19.37	28.13	35.17	51.02	69.47	33.31	35.41
$40,000 under $50,000	3.01	3.66	6.93	10.16	14.30	17.43	24.98	32.58	45.13	53.39	* 35.33	* 39.24
$50,000 under $75,000	2.12	2.83	4.53	6.95	9.44	11.69	17.38	22.03	40.72	50.39	24.24	27.20
$75,000 under $100,000	2.47	3.71	4.83	8.65	10.56	14.04	16.64	26.00	37.17	48.76	30.08	31.03
$100,000 under $200,000	1.64	2.50	3.43	6.60	6.01	8.26	9.09	13.46	19.17	23.43	23.75	29.73
$200,000 under $500,000	1.79	2.52	3.53	7.18	3.51	4.91	4.66	7.01	7.21	9.58	** 42.02	** 48.56
$500,000 under $1,000,000	27.45	42.62	** 3.47	** 5.00	2.89	5.88	3.46	6.94	6.87	11.89	0.00	0.00
$1,000,000 under $1,500,000	0.00	0.00	**	**	2.69	5.67	3.04	6.59	6.98	12.42	**	**
$1,500,000 under $2,000,000	0.00	0.00	**	**	2.33	4.81	2.49	5.37	7.66	12.42	0.00	0.00
$2,000,000 under $5,000,000	0.00	0.00	**	**	0.97	2.41	1.04	2.61	3.02	6.60	0.00	0.00
$5,000,000 under $10,000,000	0.00	0.00	**	**	0.90	2.29	0.95	2.45	2.66	6.30	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
Taxable returns, total	**0.97**	**1.38**	**2.04**	**3.90**	**2.35**	**1.48**	**2.69**	**1.55**	**5.00**	**3.59**	**27.53**	**38.16**
No adjusted gross income	** 34.92	** 29.30	35.08	34.56	** 45.04	** 13.77	** 61.90	** 9.70	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	* 70.32	* 70.32	31.61	35.93	34.69	40.54	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	17.35	17.39	23.87	29.17	* 79.58	* 98.24	**	**	0.00	0.00	0.00	0.00
$25,000 under $30,000	9.31	9.55	20.72	29.17	* 49.93	* 54.98	* 70.64	* 74.02	**	**	0.00	0.00
$30,000 under $40,000	4.81	5.18	11.38	17.71	33.99	40.96	* 62.72	* 70.90	** 94	** 99	0.00	0.00
$40,000 under $50,000	4.09	4.74	9.04	14.86	22.00	28.85	* 38.83	* 61.25	* 68.01	* 67.31	0.00	0.00
$50,000 under $75,000	2.42	3.05	5.76	10.42	14.11	20.09	25.80	38.47	* 49.26	* 64.57	** 70.39	** 90.62
$75,000 under $100,000	2.58	3.73	5.42	11.12	13.59	19.71	19.54	27.41	* 68.87	* 63.70	**	**
$100,000 under $200,000	1.66	2.50	3.57	7.32	6.60	8.89	9.93	14.63	22.26	23.56	* 37.71	* 53.65
$200,000 under $500,000	1.80	2.53	3.54	7.29	3.53	4.93	4.70	7.13	7.25	9.72	** 47.76	** 61.08
$500,000 under $1,000,000	27.45	42.62	** 3.48	** 5.01	2.90	5.88	3.46	6.94	6.88	11.94	0.00	0.00
$1,000,000 or more	0.00	0.00	**	**	0.95	1.06	1.00	1.11	2.95	3.39	**	**
Nontaxable returns, total	**1.75**	**2.54**	**4.09**	**5.99**	**6.07**	**8.86**	**10.81**	**14.32**	**20.37**	**29.01**	**12.90**	**18.90**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued											
	Nonrefundable credits—continued										Total refundable credits	
	Other nonrefundable credits										Total	
	Credit for elderly and disabled		Alternative motor vehicle credit		Alternative fuel vehicle refueling prop. credit		Qualified plug-in electric vehicle credit		Mortgage interest credit			
	Number of returns	Amount	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)	(34)	(35)
All returns, total	**15.59**	**22.41**	**19.68**	**23.05**	**8.72**	**10.36**	**6.47**	**6.56**	**10.45**	**13.98**	**0.28**	**0.48**
No adjusted gross income	** 43.03	** 49.51	0.00	0.00	0.00	0.00	* 94.20	* 94.97	0.00	0.00	1.96	3.56
$1 under $5,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60	2.91
$5,000 under $10,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.38	2.17
$10,000 under $15,000	35.13	61.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.16	1.75
$15,000 under $20,000	** 19.01	** 21.28	**	**	0.00	0.00	** 70.39	** 79.33	0.00	0.00	1.15	1.89
$20,000 under $25,000	**	**	0.00	0.00	0.00	0.00	**	**	** 57.71	** 60.79	1.44	2.09
$25,000 under $30,000	0.00	0.00	** 57.71	** 61.72	**	**	* 57.71	* 59.12	**	**	1.64	2.14
$30,000 under $40,000	0.00	0.00	* 49.97	* 51.65	**	**	* 57.69	* 63.99	* 38	* 43	1.25	1.62
$40,000 under $50,000	0.00	0.00	** 40.80	** 44.58	** 44.45	** 51.07	* 56.83	* 63.22	32	37	1.52	2.03
$50,000 under $75,000	0.00	0.00	**	**	* 44.66	* 52.01	24.27	25.93	18	21	1.13	1.51
$75,000 under $100,000	0.00	0.00	**	**	* 46.72	* 58.94	28.05	29.01	22	35	1.39	1.83
$100,000 under $200,000	0.00	0.00	* 42.55	* 49.89	16.94	19.79	12.78	13.11	22	25	0.90	1.22
$200,000 under $500,000	0.00	0.00	46.10	44.46	10.96	12.53	** 7.44	** 7.62	** 62.43	** 59.85	1.10	1.35
$500,000 under $1,000,000	0.00	0.00	33.07	33.71	12.89	14.87	**	**	**	**	10.06	17.61
$1,000,000 under $1,500,000	0.00	0.00	* 35.49	* 36.44	15.82	17.85	10.96	11.22	0.00	0.00	17.59	23.78
$1,500,000 under $2,000,000	0.00	0.00	25.99	26.44	17.45	22.01	11.72	11.70	0.00	0.00	** 7.31	** 10.81
$2,000,000 under $5,000,000	0.00	0.00	16.53	17.46	9.74	11.10	5.21	5.46	** 65.95	** 22.19	**	**
$5,000,000 under $10,000,000	0.00	0.00	24.12	24.15	12.78	14.57	6.01	6.07	**	**	**	**
$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
Taxable returns, total	**30.76**	**32.61**	**23.96**	**26.77**	**8.85**	**10.52**	**6.94**	**7.01**	**12.05**	**13.55**	**0.53**	**0.70**
No adjusted gross income	** 56.15	** 55.14	0.00	0.00	0.00	0.00	**	**	0.00	0.00	** 54.24	** 29.07
$1 under $5,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
$10,000 under $15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.89	22.13
$15,000 under $20,000	** 32.78	** 39.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.02	3.22
$20,000 under $25,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	**	**	3.32	4.59
$25,000 under $30,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	4.75	5.99
$30,000 under $40,000	0.00	0.00	** 44.70	** 49.76	**	**	0.00	0.00	** 49.98	** 53.48	2.88	3.38
$40,000 under $50,000	0.00	0.00	**	**	** 57.71	** 61.74	0.00	0.00	* 37.78	* 46.58	2.41	2.70
$50,000 under $75,000	0.00	0.00	**	**	* 49.94	* 60.74	** 70.64	** 73.81	22.35	24.71	1.41	1.63
$75,000 under $100,000	0.00	0.00	**	**	* 57.15	* 72.21	* 40.22	* 40.74	24.24	26.33	1.52	1.80
$100,000 under $200,000	0.00	0.00	* 44.69	* 52.58	17.25	20.23	13.71	14.03	22.61	25.16	0.92	1.20
$200,000 under $500,000	0.00	0.00	46.75	47.32	10.96	12.53	** 7.45	** 7.62	** 62.70	** 62.64	1.10	1.34
$500,000 under $1,000,000	0.00	0.00	33.07	33.71	12.89	14.87	**	**	**	**	10.08	17.86
$1,000,000 or more	0.00	0.00	17.61	17.90	9.43	10.78	5.44	5.51	* 65.95	* 22.19	9.03	12.51
Nontaxable returns, total	**18.09**	**28.92**	**34.11**	**42.89**	**45.66**	**54.23**	**15.66**	**18.14**	**21.02**	**32.48**	**0.38**	**0.61**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued											
	Total refundable credits—continued											
	Earned income credit		Refundable child tax credit or additional child tax credit		American opportunity credit		Recovery rebate credit [2]		Net premium tax credit		Qualified sick and family leave credit for leave taken before April 1, 2021	
	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)
All returns, total	**0.44**	**0.64**	**0.43**	**0.54**	**1.25**	**1.36**	**0.86**	**0.99**	**1.46**	**2.61**	**2.78**	**4.22**
No adjusted gross income	4.18	6.10	3.49	4.38	9.47	9.75	2.76	3.13	6.18	8.24	10.16	11.16
$1 under $5,000	1.80	3.03	3.32	3.91	7.22	7.57	3.15	3.45	7.00	10.23	14.14	19.52
$5,000 under $10,000	1.48	1.81	2.92	3.48	5.67	6.03	3.12	3.44	5.85	9.52	9.01	15.25
$10,000 under $15,000	1.24	1.55	2.20	2.62	4.80	5.09	3.02	3.33	4.76	8.84	7.18	12.15
$15,000 under $20,000	1.23	1.82	2.11	2.53	4.38	4.64	3.10	3.43	4.60	8.60	8.19	13.01
$20,000 under $25,000	1.67	2.18	2.13	2.49	4.62	4.91	3.42	3.72	4.52	8.08	10.27	16.66
$25,000 under $30,000	2.00	2.22	2.10	2.47	4.68	5.00	3.81	4.14	4.75	8.89	11.73	17.70
$30,000 under $40,000	1.51	1.74	1.52	1.78	3.83	4.17	3.11	3.47	3.88	6.27	9.29	13.12
$40,000 under $50,000	2.24	2.76	1.79	2.10	4.81	5.19	3.53	4.01	4.90	8.28	12.01	16.16
$50,000 under $75,000	5.31	6.60	1.31	1.56	3.56	3.83	2.57	2.96	4.41	7.17	9.19	12.32
$75,000 under $100,000	0.00	0.00	1.54	1.81	4.32	4.79	3.52	4.26	7.42	11.13	14.46	19.93
$100,000 under $200,000	0.00	0.00	1.01	1.24	2.82	3.16	2.63	3.16	8.30	11.88	11.51	17.68
$200,000 under $500,000	0.00	0.00	1.11	1.33	0.00	0.00	69.91	92.83	13.16	22.91	11.60	16.43
$500,000 under $1,000,000	0.00	0.00	16.10	23.64	0.00	0.00	0.00	0.00	26.10	35.92	17.77	23.82
$1,000,000 under $1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.66	42.89	31.22	27.86
$1,500,000 under $2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	* 33.14	* 43.17	26.48	33.67
$2,000,000 under $5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	* 26.14	* 39.11	13.19	16.62
$5,000,000 under $10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	* 35.12	* 38.37	18.69	17.28
$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
Taxable returns, total	2.07	2.73	**0.63**	**0.77**	**1.93**	**2.16**	**1.64**	**1.92**	**2.48**	**4.06**	**7.05**	**8.62**
No adjusted gross income	** 95.34	** 80.52	** 77.82	** 26.74	36.37	44.85	63.72	65.65	** 63.83	** 72.02	** 99.75	** 39.59
$1 under $5,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	20.40	22.04	**	**	0.00	0.00	0.00	0.00	**	**	**	**
$15,000 under $20,000	3.08	3.27	0.00	0.00	31.61	34.20	* 69.02	* 69.02	12.97	16.56	* 49.97	* 61.92
$20,000 under $25,000	3.74	4.33	0.00	0.00	17.14	20.40	26.89	26.44	7.23	9.58	* 40.76	* 57.74
$25,000 under $30,000	20.61	25.06	* 57.71	* 57.71	13.60	15.86	7.76	7.86	7.45	10.37	* 36.43	* 42.88
$30,000 under $40,000	7.09	8.01	8.41	8.65	6.98	7.98	5.06	5.17	5.43	7.69	29.80	44.44
$40,000 under $50,000	6.18	9.31	3.46	3.58	7.11	7.84	5.38	5.52	6.53	9.03	28.61	36.36
$50,000 under $75,000	31.61	38.12	1.72	1.87	4.49	4.80	3.42	3.72	5.67	8.45	18.06	22.87
$75,000 under $100,000	0.00	0.00	1.70	1.89	4.64	5.13	4.21	4.99	8.84	13.12	24.36	29.93
$100,000 under $200,000	0.00	0.00	1.03	1.25	2.88	3.22	2.74	3.29	8.94	11.99	12.71	15.47
$200,000 under $500,000	0.00	0.00	1.11	1.32	0.00	0.00	* 72.73	* 96.10	13.19	23.00	11.74	16.76
$500,000 under $1,000,000	0.00	0.00	16.12	23.67	0.00	0.00	0.00	0.00	26.17	35.93	17.86	24.26
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.04	32.32	14.09	13.60
Nontaxable returns, total	**0.47**	**0.65**	**0.63**	**0.76**	**1.67**	**1.76**	**1.02**	**1.16**	**1.82**	**3.32**	**3.03**	**4.42**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued											
	Total refundable credits—continued				Refundable credits used to offset income tax before credits							
	Refundable child and dependent care credit		Qualified sick and family leave credit for leave taken after March 31, 2021		Total		Earned income credit used to offset income tax before credits		Refundable child tax credit or additional child tax 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	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**1.25**	**1.63**	**2.77**	**4.16**	**0.39**	**0.57**	**0.74**	**1.01**	**0.55**	**0.68**	**1.74**	**1.99**
No adjusted gross income	39.06	46.60	10.35	11.26	24.73	27.26	46.74	79.02	** 35.37	** 33.39	43.29	40.73
$1 under $5,000	16.64	19.30	15.40	20.10	* 49.39	* 61.41	* 57.71	* 87.40	0.00	0.00	0.00	0.00
$5,000 under $10,000	10.47	12.60	9.65	15.52	* 40.46	* 44.48	* 44.70	* 49.97	**	**	0.00	0.00
$10,000 under $15,000	6.94	8.12	7.45	12.34	2.39	2.86	2.49	2.94	22.35	35.47	* 57.71	* 59.58
$15,000 under $20,000	6.46	7.95	7.54	12.17	1.54	1.70	1.62	1.77	11.20	13.87	21.81	24.28
$20,000 under $25,000	6.45	7.86	10.26	15.80	1.82	2.36	2.12	2.84	8.05	9.88	12.21	14.25
$25,000 under $30,000	5.98	7.35	11.82	17.57	1.85	2.23	2.29	2.70	7.00	8.27	6.94	8.13
$30,000 under $40,000	4.19	5.14	9.11	12.37	1.31	1.47	1.59	1.75	2.64	3.14	5.36	5.98
$40,000 under $50,000	5.00	6.25	10.75	14.80	1.56	1.73	2.31	2.73	2.01	2.23	6.02	6.77
$50,000 under $75,000	3.86	4.63	9.23	12.91	1.15	1.32	5.44	6.77	1.33	1.46	4.02	4.38
$75,000 under $100,000	4.02	4.99	13.47	19.00	1.41	1.68	0.00	0.00	1.56	1.77	4.44	4.94
$100,000 under $200,000	2.42	3.15	11.92	19.07	0.90	1.20	0.00	0.00	1.01	1.24	2.85	3.19
$200,000 under $500,000	2.38	3.00	12.06	16.11	1.10	1.34	0.00	0.00	** 1.11	** 1.32	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	20.24	28.77	10.08	17.86	0.00	0.00	**	**	0.00	0.00
$1,000,000 under $1,500,000	0.00	0.00	27.76	32.27	17.59	23.78	0.00	0.00	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	0.00	0.00	18.81	20.70	** 7.34	** 10.87	0.00	0.00	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	0.00	0.00	13.87	22.23	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	0.00	0.00	21.27	21.30	**	**	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
Taxable returns, total	**1.67**	**2.25**	**7.05**	**9.50**	**	**	**2.07**	**2.73**	**	**	**1.93**	**2.16**
No adjusted gross income	** 70.57	** 70.59	0.00	0.00	** 54.24	** 29.07	** 95.34	** 80.52	** 77.82	** 26.74	36.37	44.85
$1 under $5,000	0.00	0.00	0.00	0.00	**	**	**	**	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	**	**	0.00	0.00
$10,000 under $15,000	0.00	0.00	** 57.70	** 87.13	18.89	22.13	20.40	22.04	**	**	0.00	0.00
$15,000 under $20,000	0.00	0.00	**	**	3.02	3.22	3.08	3.27	0.00	0.00	31.61	34.20
$20,000 under $25,000	0.00	0.00	* 57.71	* 86.73	3.32	4.59	3.74	4.33	0.00	0.00	17.14	20.40
$25,000 under $30,000	**	**	32.38	40.69	4.75	5.99	20.61	25.06	* 57.71	* 57.71	13.60	15.86
$30,000 under $40,000	* 57.71	* 63.91	28.85	36.49	2.88	3.38	7.09	8.01	8.41	8.65	6.98	7.98
$40,000 under $50,000	14.53	18.90	21.84	27.15	2.41	2.70	6.18	9.31	3.46	3.58	7.11	7.84
$50,000 under $75,000	6.49	7.67	18.52	27.92	1.41	1.63	31.61	38.12	1.72	1.87	4.49	4.80
$75,000 under $100,000	4.99	6.18	22.15	40.84	1.52	1.80	0.00	0.00	1.70	1.89	4.64	5.13
$100,000 under $200,000	2.50	3.21	13.43	17.70	**	**	0.00	0.00	1.03	1.25	2.88	3.22
$200,000 under $500,000	2.38	3.00	12.24	16.43	** 1.10	** 1.34	0.00	0.00	**	**	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	20.40	29.47	10.08	17.86	0.00	0.00	16.12	23.67	0.00	0.00
$1,000,000 or more	0.00	0.00	14.54	16.55	9.03	12.51	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	**1.88**	**2.30**	**3.02**	**4.33**	**	**	**0.81**	**1.07**	**	**	**4.06**	**4.95**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued				Income tax after credits		Net investment income tax		Total income tax		All other taxes	
	Refundable credits used to offset income tax before credits										Total	
	Recovery rebate credit used to offset income tax before credits [2]		Refundable child and dependent care 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
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**1.36**	**1.67**	**1.55**	**2.07**	**0.15**	**0.11**	**0.42**	**0.22**	**0.15**	**0.11**	**0.34**	**0.54**
No adjusted gross income	43.17	56.96	** 37.28	** 40.30	26.08	12.70	** 74.91	** 45.67	26.04	12.68	4.22	9.80
$1 under $5,000	** 67.45	** 90.66	0.00	0.00	8.34	71.08	**	**	8.34	71.08	2.65	4.18
$5,000 under $10,000	**	**	0.00	0.00	7.33	9.88	0.00	0.00	7.33	9.88	2.30	2.65
$10,000 under $15,000	10.59	12.11	0.00	0.00	3.06	6.41	0.00	0.00	3.06	6.41	1.97	2.31
$15,000 under $20,000	5.97	6.63	0.00	0.00	1.73	2.17	* 46.97	* 59.84	1.73	2.17	2.23	2.78
$20,000 under $25,000	4.91	5.10	**	**	1.45	1.55	29.39	45.55	1.45	1.55	2.44	3.29
$25,000 under $30,000	5.61	5.94	**	**	1.35	1.99	* 34.92	* 56.78	1.35	1.99	2.59	3.58
$30,000 under $40,000	4.48	4.69	18.09	23.77	0.90	0.98	22.57	31.88	0.90	0.98	1.96	2.90
$40,000 under $50,000	4.81	5.09	8.14	9.93	0.94	1.02	22.57	32.59	0.94	1.02	2.19	3.36
$50,000 under $75,000	3.01	3.35	4.61	5.46	0.58	0.65	14.86	22.48	0.58	0.65	1.49	2.40
$75,000 under $100,000	3.75	4.49	4.30	5.29	0.70	0.80	12.96	20.67	0.70	0.80	1.84	2.97
$100,000 under $200,000	2.66	3.20	2.44	3.15	0.36	0.41	8.30	12.98	0.36	0.41	1.13	1.90
$200,000 under $500,000	* 72.73	* 96.10	2.38	3.00	0.47	0.42	** 0.41	** 0.22	0.47	0.42	0.62	1.33
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.60	0.63	**	**	0.59	0.62	0.74	1.35
$1,000,000 under $1,500,000	0.00	0.00	0.00	0.00	0.76	0.81	**	**	0.75	0.80	0.91	1.61
$1,500,000 under $2,000,000	0.00	0.00	0.00	0.00	0.92	0.92	**	**	0.92	0.91	1.07	1.46
$2,000,000 under $5,000,000	0.00	0.00	0.00	0.00	0.35	0.34	**	**	0.35	0.34	0.43	0.74
$5,000,000 under $10,000,000	0.00	0.00	0.00	0.00	0.42	0.43	**	**	0.42	0.42	0.49	0.89
$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
Taxable returns, total	****	****	**1.67**	**2.25**	**0.15**	**0.11**	**0.42**	**0.22**	**0.15**	**0.11**	**0.47**	**0.62**
No adjusted gross income	63.72	65.65	** 70.57	** 70.59	26.08	12.70	** 74.91	** 45.67	26.04	12.68	24.02	6.32
$1 under $5,000	0.00	0.00	0.00	0.00	8.34	71.08	**	**	8.34	71.08	25.29	30.61
$5,000 under $10,000	0.00	0.00	0.00	0.00	7.33	9.88	0.00	0.00	7.33	9.88	20.43	25.77
$10,000 under $15,000	0.00	0.00	0.00	0.00	3.06	6.41	0.00	0.00	3.06	6.41	9.30	11.66
$15,000 under $20,000	* 69.02	* 69.02	0.00	0.00	1.73	2.17	* 46.97	* 59.84	1.73	2.17	5.43	7.50
$20,000 under $25,000	26.89	26.44	0.00	0.00	1.45	1.55	* 34.18	* 46.30	1.45	1.55	4.11	6.07
$25,000 under $30,000	7.76	7.86	**	**	1.35	1.99	* 40.35	* 73.58	1.35	1.99	3.99	5.96
$30,000 under $40,000	5.06	5.17	* 57.71	* 63.91	0.90	0.98	23.86	33.13	0.90	0.98	2.67	4.17
$40,000 under $50,000	5.38	5.52	14.53	18.90	0.94	1.02	26.16	36.13	0.94	1.02	2.66	4.22
$50,000 under $75,000	3.42	3.72	6.49	7.67	0.58	0.65	16.31	24.22	0.58	0.65	1.69	2.79
$75,000 under $100,000	4.21	4.99	4.99	6.18	0.70	0.80	13.46	21.45	0.70	0.80	1.95	3.21
$100,000 under $200,000	**	**	2.50	3.21	0.36	0.41	8.32	13.01	0.36	0.41	1.15	1.93
$200,000 under $500,000	* 72.73	* 96.10	2.38	3.00	0.47	0.42	** 0.41	** 0.22	0.47	0.42	0.62	1.33
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.60	0.63	**	**	0.59	0.62	0.74	1.35
$1,000,000 or more	0.00	0.00	0.00	0.00	0.33	0.14	**	**	0.33	0.13	0.41	0.44
Nontaxable returns, total	****	****	**4.17**	**5.43**	**0.00**	**0.00**	**21.47**	**32.52**	**0.00**	**0.00**	**0.71**	**1.32**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	All other taxes—continued											
	Self-employment tax		Social Security taxes on tip income		Uncollected Social Security tax		Total additional Social Security and Medicare tax		Uncollected Social Security and Medicare tax on tips or group-term life insurance		Interest on deferred tax on gain from certain installment sales	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**0.39**	**0.67**	**11.64**	**19.75**	**13.32**	**18.91**	**9.00**	**14.46**	**3.82**	**11.71**	**10.30**	**3.56**
No adjusted gross income	4.73	5.55	**	**	** 67.68	** 63.80	* 92.26	* 64.38	50.34	39.26	50.04	20.65
$1 under $5,000	2.76	3.86	** 49.94	** 77.71	**	**	* 40.80	* 58.98	* 44.70	* 50.00	0.00	0.00
$5,000 under $10,000	2.39	2.69	* 49.97	* 68.97	* 40.80	* 56.04	* 33.32	* 48.38	22.89	63.24	0.00	0.00
$10,000 under $15,000	2.06	2.33	31.61	46.98	* 37.76	* 44.32	24.98	33.97	19.99	62.87	0.00	0.00
$15,000 under $20,000	2.39	2.86	* 33.32	* 56.20	* 57.71	* 68.81	30.14	44.06	21.31	42.40	** 98.29	** 95.09
$20,000 under $25,000	2.71	3.38	* 34.94	* 59.63	* 35.34	* 53.66	25.65	41.02	21.81	48.17	0.00	0.00
$25,000 under $30,000	2.96	3.74	* 42.46	* 56.62	* 57.71	* 89.09	* 34.20	* 67.72	19.60	50.52	0.00	0.00
$30,000 under $40,000	2.39	3.16	* 37.78	* 69.41	** 32.39	** 54.17	26.23	49.64	14.26	32.37	0.00	0.00
$40,000 under $50,000	2.69	3.76	* 49.98	* 59.07	**	**	* 40.80	* 50.44	17.01	32.50	0.00	0.00
$50,000 under $75,000	1.81	2.73	* 33.32	* 50.43	* 57.71	* 61.08	28.85	39.65	10.74	25.41	**	**
$75,000 under $100,000	2.25	3.38	* 57.70	* 77.23	* 49.93	* 74.75	* 37.75	* 63.50	11.98	32.01	* 84.36	* 83.18
$100,000 under $200,000	1.34	2.13	* 36.45	* 54.76	* 54.95	* 80.54	31.88	57.75	7.46	22.31	66.62	59.08
$200,000 under $500,000	1.19	1.70	* 47.10	* 67.20	30.88	57.15	28.58	56.85	7.08	43.31	** 9.57	** 3.46
$500,000 under $1,000,000	1.40	2.08	** 88.74	** 84.10	* 49.07	* 70.20	* 48.29	* 70.20	11.63	51.29	**	**
$1,000,000 under $1,500,000	1.58	2.44	0.00	0.00	46.83	41.34	46.83	41.34	11.89	33.54	**	**
$1,500,000 under $2,000,000	1.52	2.01	**	**	26.02	63.20	24.85	62.88	12.09	61.55	**	**
$2,000,000 under $5,000,000	0.70	1.09	* 45.81	* 93.55	16.47	36.85	16.16	36.33	6.51	26.27	**	**
$5,000,000 under $10,000,000	0.74	1.32	* 49.84	* 77.58	14.90	40.01	14.66	40.01	7.74	30.95	**	**
$10,000,000 or more	0.00	0.00	*	*	0.00	0.00	0.00	0.00	0.00	0.00	**	**
Taxable returns, total	**0.65**	**0.82**	**15.66**	**26.49**	**18.76**	**25.05**	**12.28**	**20.53**	**4.18**	**13.21**	**10.27**	**3.50**
No adjusted gross income	23.65	7.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	* 47.82	* 0.30
$1 under $5,000	34.02	34.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	23.61	27.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	10.19	12.06	** 57.71	** 70.19	** 40.80	** 68.35	** 49.97	** 59.18	** 44.70	** 65.66	0.00	0.00
$15,000 under $20,000	6.23	8.02	**	**	0.00	0.00	**	**	**	**	0.00	0.00
$20,000 under $25,000	4.80	6.25	* 48.87	* 50.68	**	**	* 34.94	* 70.27	31.61	65.54	0.00	0.00
$25,000 under $30,000	4.83	6.36	* 53.06	* 64.88	**	**	* 46.89	* 54.76	25.81	54.13	0.00	0.00
$30,000 under $40,000	3.46	4.74	* 40.80	* 46.84	** 46.95	** 73.00	* 34.23	* 77.22	17.12	36.31	0.00	0.00
$40,000 under $50,000	3.47	4.97	* 57.71	* 70.37	**	**	* 44.70	* 57.48	18.09	35.67	0.00	0.00
$50,000 under $75,000	2.13	3.25	* 35.34	* 50.64	* 57.71	* 61.08	30.14	39.76	10.94	26.39	0.00	0.00
$75,000 under $100,000	2.42	3.69	* 57.70	* 77.23	* 49.98	* 74.77	* 37.78	* 63.51	12.21	33.94	0.00	0.00
$100,000 under $200,000	1.36	2.17	* 36.45	* 54.76	* 55.02	* 80.78	31.89	57.86	7.47	22.31	* 69.05	* 61.69
$200,000 under $500,000	1.19	1.69	** 43.20	** 67.53	31.02	57.43	28.71	57.13	7.08	43.34	** 9.59	** 3.46
$500,000 under $1,000,000	1.40	2.08	**	**	* 49.07	* 70.20	* 48.29	* 70.20	11.63	51.29	**	**
$1,000,000 or more	0.69	0.74	33.01	82.57	14.92	21.87	14.44	21.75	6.50	31.28	**	**
Nontaxable returns, total	**0.73**	**1.30**	**17.39**	**26.42**	**18.81**	**28.81**	**13.21**	**20.37**	**9.33**	**23.66**	**55.57**	**38.94**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	All other taxes—continued										Refundable credits used to offset all other taxes	
	Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Total additional Medicare tax		Total additional taxes		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**1.40**	**2.67**	**4.56**	**6.08**	**4.50**	**4.88**	**0.56**	**0.31**	**4.85**	**11.84**	**0.78**	**1.27**
No adjusted gross income	16.75	21.09	21.71	9.64	38.79	40.02	6.60	3.89	31.49	93.81	5.33	6.11
$1 under $5,000	14.05	19.72	* 73.58	* 94.17	* 40.80	* 40.82	66.24	63.41	** 35.49	** 47.85	3.34	4.24
$5,000 under $10,000	10.36	19.01	* 40.62	* 41.91	* 41.71	* 41.90	49.16	57.81	**	**	2.58	2.92
$10,000 under $15,000	9.67	19.91	*	*	26.97	26.94	48.22	48.32	* 37.32	* 67.92	2.12	2.47
$15,000 under $20,000	7.98	16.61	* 79.52	* 92.51	* 49.98	* 49.98	79.82	81.43	* 44.26	* 78.28	2.54	3.34
$20,000 under $25,000	7.71	14.45	* 99.56	* 99.73	* 44.71	* 48.14	64.38	49.25	33.49	48.92	3.23	4.26
$25,000 under $30,000	7.46	18.78	* 31.07	* 5.81	35.15	40.70	34.92	54.33	32.22	54.11	3.64	4.92
$30,000 under $40,000	4.98	8.54	* 71.60	* 97.28	17.29	18.07	38.73	51.32	20.83	40.41	3.10	4.46
$40,000 under $50,000	5.21	8.04	* 99.15	* 94.78	18.07	18.46	29.44	44.90	20.74	39.94	4.03	5.79
$50,000 under $75,000	3.70	6.02	44.22	46.51	10.20	10.49	29.59	45.01	10.63	25.53	3.64	5.77
$75,000 under $100,000	4.22	7.11	44.61	75.94	12.15	14.45	24.51	23.49	13.75	21.50	6.13	9.77
$100,000 under $200,000	2.85	5.33	18.51	37.48	8.20	8.80	5.01	6.67	10.40	21.77	8.89	12.64
$200,000 under $500,000	3.08	5.51	7.68	13.75	** 10.46	** 13.70	0.71	0.87	10.21	30.73	36.15	60.14
$500,000 under $1,000,000	4.37	11.24	5.84	9.08	**	**	0.83	0.93	12.73	37.90	*	*
$1,000,000 under $1,500,000	5.52	15.50	5.31	9.71	25.85	26.63	1.02	1.21	11.91	23.28	0.00	0.00
$1,500,000 under $2,000,000	5.84	18.96	5.25	7.97	19.90	77.96	1.18	1.38	10.87	61.85	**	**
$2,000,000 under $5,000,000	2.97	14.22	1.99	3.63	16.01	53.63	0.48	0.61	3.97	13.14	**	**
$5,000,000 under $10,000,000	3.46	30.34	1.78	2.94	16.07	25.73	0.55	0.78	3.49	12.26	**	**
$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
Taxable returns, total	**1.56**	**2.85**	**4.54**	**4.95**	**5.06**	**5.51**	**0.56**	**0.31**	**5.32**	**5.15**	**	**
No adjusted gross income	30.20	80.74	10.08	2.04	0.00	0.00	18.13	4.49	89.96	58.12	0.00	0.00
$1 under $5,000	* 37.78	* 44.69	0.00	0.00	0.00	0.00	** 79.49	** 66.57	** 69.68	** 99.89	0.00	0.00
$5,000 under $10,000	* 40.80	* 55.71	0.00	0.00	** 70.57	** 70.38	**	**	0.00	0.00	0.00	0.00
$10,000 under $15,000	31.18	51.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	14.90	27.62	0.00	0.00	0.00	0.00	* 67.93	* 74.14	**	**	0.00	0.00
$20,000 under $25,000	11.04	21.16	** 59.45	** 78.73	0.00	0.00	* 89.67	* 92.32	* 47.86	* 70.30	0.00	0.00
$25,000 under $30,000	10.39	20.19	**	**	**	**	* 53.27	* 62.72	* 56.80	* 59.39	0.00	0.00
$30,000 under $40,000	6.52	11.05	**	**	28.19	29.41	53.42	51.36	26.71	51.00	0.00	0.00
$40,000 under $50,000	6.00	9.43	**	**	19.87	20.19	38.08	65.62	24.23	37.36	0.00	0.00
$50,000 under $75,000	3.99	6.44	* 57.52	* 69.21	11.37	11.71	35.98	55.50	11.41	28.32	0.00	0.00
$75,000 under $100,000	4.39	7.44	* 52.38	* 83.78	12.89	15.01	27.24	27.58	14.77	22.82	0.00	0.00
$100,000 under $200,000	2.87	5.36	19.26	34.13	8.34	8.98	5.05	6.87	10.64	22.28	0.00	0.00
$200,000 under $500,000	3.08	5.51	7.70	13.89	** 10.46	** 13.70	0.71	0.87	10.23	31.30	**	**
$500,000 under $1,000,000	4.37	11.26	5.84	9.08	**	**	0.83	0.93	12.74	37.91	0.00	0.00
$1,000,000 or more	2.96	8.84	1.95	2.22	14.87	38.89	0.47	0.32	3.68	3.68	0.00	0.00
Nontaxable returns, total	**3.22**	**6.20**	**26.57**	**44.39**	**9.79**	**10.56**	**8.76**	**8.79**	**11.72**	**72.37**	** 0.78	** 1.27

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued										Total tax liability	
	Earned income credit used to offset other taxes		Refundable child tax credit or additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		Recovery rebate credit used to offset other taxes [2]		Refundable child and dependent care credit 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	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**0.95**	**1.36**	**2.10**	**2.90**	**5.35**	**6.59**	**3.95**	**5.48**	**6.88**	**9.67**	**0.15**	**0.11**
No adjusted gross income	7.17	8.53	** 8.78	** 8.17	19.73	17.38	13.62	14.58	** 42.87	** 44.16	5.50	9.93
$1 under $5,000	3.52	4.49	16.74	18.67	26.58	33.87	** 9.86	** 13.88	** 95.68	** 96.78	3.80	18.48
$5,000 under $10,000	2.73	3.08	**	**	19.36	24.13	**	**	**	**	4.02	5.18
$10,000 under $15,000	2.22	2.58	11.66	12.74	17.76	19.95	12.20	15.88	**	**	2.41	4.04
$15,000 under $20,000	2.74	3.71	11.51	12.90	15.08	18.73	11.52	13.90	** 81.99	** 79.70	1.60	2.46
$20,000 under $25,000	3.72	4.90	9.90	11.87	17.20	22.29	12.46	17.62	**	**	1.41	1.74
$25,000 under $30,000	4.20	5.64	7.94	10.09	16.85	22.93	15.60	21.18	**	**	1.33	1.92
$30,000 under $40,000	3.85	5.41	4.58	6.18	16.66	21.36	16.22	19.28	26.92	33.59	0.89	1.01
$40,000 under $50,000	7.05	9.16	4.88	6.79	17.94	20.96	15.94	18.63	18.27	26.89	0.93	1.04
$50,000 under $75,000	29.17	36.36	4.43	6.68	12.32	14.70	10.29	14.35	11.55	16.40	0.58	0.66
$75,000 under $100,000	0.00	0.00	8.28	12.74	24.98	28.82	13.57	17.93	13.99	20.40	0.70	0.80
$100,000 under $200,000	0.00	0.00	14.04	17.71	31.56	33.23	19.29	26.53	17.49	20.91	0.36	0.41
$200,000 under $500,000	0.00	0.00	** 38.58	** 65.03	0.00	0.00	*	*	15.02	25.50	0.47	0.42
$500,000 under $1,000,000	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.59	0.62
$1,000,000 under $1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.80
$1,500,000 under $2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.92	0.91
$2,000,000 under $5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.35	0.34
$5,000,000 under $10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.42	0.42
$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
Taxable returns, total	**0.00**	**0.00**	**	**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.15**	**0.11**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.04	10.95
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.34	67.77
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.33	9.51
$10,000 under $15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.06	6.17
$15,000 under $20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.73	2.66
$20,000 under $25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.45	1.77
$25,000 under $30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.35	1.96
$30,000 under $40,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	1.02
$40,000 under $50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	1.04
$50,000 under $75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.58	0.66
$75,000 under $100,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70	0.80
$100,000 under $200,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.36	0.41
$200,000 under $500,000	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.42
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.59	0.62
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33	0.13
Nontaxable returns, total	**0.95**	**1.36**	**** 2.10**	**** 2.90**	**5.35**	**6.59**	**3.95**	**5.48**	**6.88**	**9.67**	**1.50**	**2.65**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Income tax withheld from W-2		Income tax withheld from Form 1099		Income tax withheld from other forms		Estimated tax 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
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	**0.09**	**0.11**	**0.10**	**0.17**	**0.14**	**0.20**	**0.43**	**0.69**	**0.75**	**1.22**	**0.74**	**0.30**
No adjusted gross income	2.84	3.30	3.11	3.62	3.50	4.01	5.11	8.56	15.00	15.50	6.40	4.98
$1 under $5,000	1.53	5.61	1.54	5.88	1.67	6.16	4.09	7.39	20.33	81.74	12.34	18.20
$5,000 under $10,000	1.21	5.30	1.22	2.50	1.32	2.62	3.19	5.15	19.26	32.95	10.88	41.08
$10,000 under $15,000	1.10	1.73	1.11	1.71	1.24	1.94	2.41	3.41	15.55	23.14	8.52	10.70
$15,000 under $20,000	1.07	1.52	1.08	1.48	1.23	1.68	2.06	2.80	17.53	47.50	8.90	12.71
$20,000 under $25,000	1.10	1.36	1.11	1.33	1.22	1.47	2.17	2.87	16.53	28.64	8.47	11.26
$25,000 under $30,000	1.08	1.30	1.09	1.28	1.18	1.39	2.24	3.07	15.84	29.04	8.81	12.15
$30,000 under $40,000	0.75	0.91	0.76	0.87	0.81	0.93	1.70	2.33	11.87	20.04	5.48	9.74
$40,000 under $50,000	0.85	0.96	0.86	0.96	0.92	1.02	1.87	2.53	13.45	26.43	5.21	7.12
$50,000 under $75,000	0.55	0.64	0.56	0.64	0.63	0.72	1.24	1.70	9.25	16.39	3.00	4.15
$75,000 under $100,000	0.69	0.78	0.70	0.79	0.78	0.90	1.39	1.92	10.20	20.07	3.07	4.18
$100,000 under $200,000	0.36	0.43	0.37	0.45	0.46	0.56	0.94	1.42	4.90	12.82	1.61	2.09
$200,000 under $500,000	0.48	0.46	0.51	0.53	0.56	0.58	1.09	1.67	0.91	3.30	1.04	1.31
$500,000 under $1,000,000	0.60	0.68	0.66	0.88	0.71	0.92	1.65	3.54	0.92	2.77	1.02	1.28
$1,000,000 under $1,500,000	0.76	0.88	0.85	1.22	0.90	1.25	2.07	5.95	1.14	2.62	1.05	1.41
$1,500,000 under $2,000,000	0.93	0.94	1.04	1.47	1.09	1.50	2.21	7.04	1.35	3.05	1.08	1.22
$2,000,000 under $5,000,000	0.35	0.41	0.41	0.66	0.44	0.67	1.04	4.26	0.55	1.47	0.43	0.55
$5,000,000 under $10,000,000	0.42	0.44	0.49	0.88	0.51	0.89	1.16	6.59	0.62	1.91	0.48	0.62
$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
Taxable returns, total	**0.16**	**0.12**	**0.17**	**0.18**	**0.21**	**0.21**	**0.48**	**0.73**	**0.74**	**1.22**	**0.76**	**0.30**
No adjusted gross income	19.08	6.10	21.96	16.74	24.66	18.31	31.54	26.64	29.26	12.58	30.97	8.37
$1 under $5,000	13.19	65.84	14.48	76.15	17.77	32.37	21.76	27.43	** 53.18	** 95.00	* 45.12	* 46.48
$5,000 under $10,000	9.04	14.11	9.69	13.95	10.70	14.73	17.11	22.68	**	**	35.77	47.07
$10,000 under $15,000	3.32	4.46	3.34	4.36	3.83	4.98	6.69	8.31	* 49.97	* 60.27	24.76	35.89
$15,000 under $20,000	1.87	2.40	1.88	2.34	2.27	2.73	3.11	3.89	27.72	66.70	15.64	26.37
$20,000 under $25,000	1.52	1.76	1.53	1.73	1.67	1.90	2.98	3.86	21.30	42.11	11.00	15.48
$25,000 under $30,000	1.40	1.59	1.41	1.57	1.53	1.69	2.89	3.91	21.26	39.48	10.91	15.05
$30,000 under $40,000	0.92	1.04	0.93	1.03	1.01	1.11	1.97	2.65	14.01	24.13	6.45	9.78
$40,000 under $50,000	0.96	1.05	0.97	1.05	1.04	1.13	2.02	2.68	15.20	27.46	5.67	7.71
$50,000 under $75,000	0.60	0.68	0.60	0.67	0.68	0.76	1.29	1.75	9.72	16.42	3.17	4.42
$75,000 under $100,000	0.71	0.80	0.72	0.81	0.80	0.92	1.41	1.95	10.45	19.47	3.14	4.33
$100,000 under $200,000	0.36	0.44	0.38	0.46	0.46	0.56	0.95	1.42	4.92	12.86	1.62	2.10
$200,000 under $500,000	0.48	0.46	0.51	0.53	0.56	0.58	1.09	1.67	0.91	3.32	1.04	1.31
$500,000 under $1,000,000	0.60	0.68	0.66	0.88	0.71	0.92	1.65	3.54	0.92	2.78	1.02	1.28
$1,000,000 or more	0.33	0.14	0.39	0.34	0.42	0.34	1.04	2.67	0.54	0.70	0.43	0.23
Nontaxable returns, total	**0.40**	**0.86**	**0.40**	**0.78**	**0.45**	**0.88**	**1.07**	**1.65**	**6.70**	**13.10**	**3.13**	**4.61**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax payments—continued								Refundable credits refundable portion			
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Deferral for certain Schedule H or SE filers		Total		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
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)
All returns, total	**1.34**	**0.27**	**1.60**	**1.62**	**5.67**	**18.32**	**20.04**	**23.07**	**0.40**	**0.68**	**0.53**	**0.76**
No adjusted gross income	13.14	13.66	13.23	13.60	16.01	37.25	58.86	35.12	2.01	3.65	4.52	6.70
$1 under $5,000	20.88	35.12	* 83.12	* 93.45	32.21	40.10	** 30.78	** 38.16	1.63	3.00	1.85	3.27
$5,000 under $10,000	17.77	25.00	* 62.27	* 80.55	26.93	69.80	**	**	1.40	2.29	1.51	1.97
$10,000 under $15,000	20.65	27.73	** 51.45	** 78.11	23.67	51.02	**	**	1.22	1.84	1.31	1.64
$15,000 under $20,000	21.87	26.07	**	**	21.27	26.36	**	**	1.32	2.05	1.45	2.06
$20,000 under $25,000	18.54	22.31	52.77	71.57	26.73	32.86	**	**	1.65	2.22	1.98	2.31
$25,000 under $30,000	19.43	22.59	54.85	66.18	25.40	32.04	**	**	1.80	2.30	2.09	2.43
$30,000 under $40,000	13.88	18.36	47.74	47.93	19.71	42.14	**	**	1.43	1.89	1.87	2.33
$40,000 under $50,000	13.29	16.73	41.88	76.10	23.17	30.19	** 26.92	** 27.85	2.08	2.82	4.53	5.71
$50,000 under $75,000	7.33	15.08	24.20	35.10	19.54	26.81	**	**	2.17	3.13	30.29	38.37
$75,000 under $100,000	7.75	10.39	26.41	35.26	21.43	29.07	**	**	4.24	6.16	0.00	0.00
$100,000 under $200,000	3.83	4.89	3.98	5.29	13.44	38.13	**	**	6.39	9.08	0.00	0.00
$200,000 under $500,000	1.94	2.34	1.89	2.38	14.03	22.59	**	**	18.38	19.54	0.00	0.00
$500,000 under $1,000,000	1.65	1.96	2.36	3.14	** 8.57	** 6.73	* 66.83	* 76.60	**	**	0.00	0.00
$1,000,000 under $1,500,000	1.57	2.05	2.82	3.62	**	**	* 47.26	* 51.54	**	**	0.00	0.00
$1,500,000 under $2,000,000	1.40	1.64	3.03	4.18	**	**	* 52.02	* 69.01	**	**	0.00	0.00
$2,000,000 under $5,000,000	0.58	1.00	1.36	1.82	**	**	* 59.07	* 56.97	**	**	0.00	0.00
$5,000,000 under $10,000,000	0.58	0.68	1.50	2.03	**	**	* 31.85	* 22.53	**	**	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
Taxable returns, total	**1.36**	**0.27**	**1.61**	**1.63**	**7.78**	**12.56**	**26.33**	**26.73**	**	**	**0.00**	**0.00**
No adjusted gross income	12.06	4.08	15.21	20.93	** 97.41	** 61.77	** 70.53	** 75.68	0.00	0.00	0.00	0.00
$1 under $5,000	* 37.76	* 44.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	26.70	35.44	** 70.12	** 88.24	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	32.99	46.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	30.72	41.98	0.00	0.00	* 57.71	* 76.34	**	**	0.00	0.00	0.00	0.00
$20,000 under $25,000	23.94	30.46	**	**	* 57.71	* 61.99	0.00	0.00	0.00	0.00	0.00	0.00
$25,000 under $30,000	22.92	26.76	* 55.84	* 90.86	* 49.98	* 64.89	0.00	0.00	0.00	0.00	0.00	0.00
$30,000 under $40,000	16.00	22.30	* 60.95	* 64.47	32.59	47.66	**	**	0.00	0.00	0.00	0.00
$40,000 under $50,000	15.26	21.26	* 50.15	* 51.00	30.23	40.08	** 28.69	** 29.13	0.00	0.00	0.00	0.00
$50,000 under $75,000	7.79	16.99	26.29	41.16	22.60	34.66	**	**	0.00	0.00	0.00	0.00
$75,000 under $100,000	8.04	10.99	28.81	40.24	23.13	31.46	**	**	0.00	0.00	0.00	0.00
$100,000 under $200,000	3.88	4.97	3.98	5.31	13.72	38.71	**	**	**	**	0.00	0.00
$200,000 under $500,000	1.94	2.34	1.89	2.39	14.12	23.35	**	**	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	1.65	1.96	2.36	3.14	** 8.57	** 6.74	* 66.83	* 76.60	0.00	0.00	0.00	0.00
$1,000,000 or more	0.58	0.22	1.38	1.72	**	**	23.54	28.31	0.00	0.00	0.00	0.00
Nontaxable returns, total	**7.14**	**8.98**	**17.03**	**12.60**	**8.19**	**22.82**	**30.78**	**40.65**	** 0.40	** 0.68	**0.53**	**0.76**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Refundable credits refundable portion—continued								Total income tax minus refundable credits [3]	
	Refundable child tax credit or additional child tax credit refundable portion		American opportunity credit refundable portion		Recovery rebate credit refundable portion [2]		Refundable child and dependent care credit refundable portion			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)
All returns, total	**0.66**	**0.83**	**1.73**	**1.88**	**1.05**	**1.22**	**1.92**	**2.40**	**0.08**	**0.13**
No adjusted gross income	3.55	4.47	9.59	9.92	2.77	3.16	42.37	53.60	1.96	3.67
$1 under $5,000	3.33	3.92	7.26	7.65	3.16	3.47	** 5.46	** 6.55	1.57	3.01
$5,000 under $10,000	2.93	3.50	5.71	6.16	3.13	3.46	**	**	1.35	2.19
$10,000 under $15,000	2.22	2.63	4.85	5.17	3.04	3.38	**	**	1.08	1.78
$15,000 under $20,000	2.12	2.55	4.52	4.76	3.16	3.61	** 4.55	** 5.60	0.99	2.12
$20,000 under $25,000	2.14	2.52	4.90	5.13	3.53	4.49	**	**	1.05	2.84
$25,000 under $30,000	2.13	2.54	5.12	5.47	4.54	5.49	6.02	7.40	1.05	4.26
$30,000 under $40,000	1.58	1.95	4.74	5.48	4.04	4.75	4.22	5.18	0.73	54.52
$40,000 under $50,000	2.30	2.97	7.06	7.92	4.88	5.90	5.42	6.94	0.84	1.92
$50,000 under $75,000	2.65	3.70	6.82	7.81	4.20	5.16	5.03	6.32	0.54	0.75
$75,000 under $100,000	6.13	8.84	15.81	19.02	7.81	10.24	7.33	9.59	0.68	0.82
$100,000 under $200,000	9.49	11.38	20.13	24.46	11.79	14.30	11.28	15.20	0.35	0.42
$200,000 under $500,000	19.08	21.17	0.00	0.00	0.00	0.00	14.58	13.27	0.47	0.42
$500,000 under $1,000,000	*	*	0.00	0.00	0.00	0.00	0.00	0.00	0.59	0.62
$1,000,000 under $1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.80
$1,500,000 under $2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.92	0.91
$2,000,000 under $5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.35	0.34
$5,000,000 under $10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.42	0.42
$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
Taxable returns, total	**0.00**	**0.00**	**0.00**	**0.00**	**	**	**0.00**	**0.00**	**	**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.04	12.68
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.34	71.08
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.33	9.88
$10,000 under $15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.06	6.41
$15,000 under $20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.73	2.17
$20,000 under $25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.45	1.55
$25,000 under $30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.35	1.99
$30,000 under $40,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.98
$40,000 under $50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	1.02
$50,000 under $75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.58	0.65
$75,000 under $100,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70	0.80
$100,000 under $200,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.36	0.41
$200,000 under $500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
$500,000 under $1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.59	0.62
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33	0.13
Nontaxable returns, total	**0.66**	**0.83**	**1.73**	**1.88**	** **1.05**	** **1.22**	**1.92**	**2.40**	**	**

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 2021 (Filing Year 2022)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2022 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)
All returns, total	**0.14**	**0.31**	**0.15**	**0.35**	**1.22**	**0.63**	**0.39**	**0.40**	**0.74**	**0.70**
No adjusted gross income	1.78	2.56	1.81	2.75	7.46	5.96	7.10	9.24	12.55	17.88
$1 under $5,000	1.28	2.71	1.28	2.72	14.32	23.36	4.03	8.99	29.79	35.69
$5,000 under $10,000	1.09	2.23	1.10	2.00	13.68	65.29	4.70	5.61	11.53	12.29
$10,000 under $15,000	1.01	1.55	1.02	1.56	11.98	15.43	3.66	5.09	7.95	9.08
$15,000 under $20,000	1.03	1.63	1.04	1.63	13.89	23.25	3.02	4.38	6.46	7.51
$20,000 under $25,000	1.11	1.74	1.11	1.74	14.52	19.95	2.90	4.29	6.24	7.51
$25,000 under $30,000	1.12	1.73	1.12	1.74	13.38	19.35	2.75	6.77	5.72	7.10
$30,000 under $40,000	0.81	1.29	0.81	1.27	8.71	21.89	1.85	3.05	4.02	5.54
$40,000 under $50,000	0.94	1.43	0.95	1.43	8.31	14.49	1.95	3.21	4.04	7.35
$50,000 under $75,000	0.68	1.09	0.68	1.09	5.04	7.96	1.21	1.94	2.39	3.46
$75,000 under $100,000	0.88	1.36	0.90	1.37	5.43	8.94	1.35	2.13	2.46	3.73
$100,000 under $200,000	0.67	1.11	0.70	1.12	2.88	4.37	0.78	1.25	1.51	2.39
$200,000 under $500,000	0.97	1.71	1.14	1.84	1.81	3.19	0.70	0.98	1.15	1.73
$500,000 under $1,000,000	1.23	1.91	1.84	3.02	1.67	2.30	0.89	1.23	1.26	1.98
$1,000,000 under $1,500,000	1.32	2.29	2.29	5.03	1.61	2.37	1.18	1.64	1.47	2.46
$1,500,000 under $2,000,000	1.28	1.93	2.47	3.41	1.43	2.16	1.42	1.78	1.55	2.42
$2,000,000 under $5,000,000	0.53	1.76	1.09	1.91	0.61	2.12	0.65	0.90	0.73	1.25
$5,000,000 under $10,000,000	0.55	0.82	1.13	1.92	0.62	0.86	0.83	1.19	0.84	1.57
$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
Taxable returns, total	**0.27**	**0.38**	**0.28**	**0.48**	**1.27**	**0.61**	**0.40**	**0.41**	**0.76**	**0.71**
No adjusted gross income	25.75	7.69	27.36	9.97	38.86	11.49	36.77	23.61	** 50.34	** 47.22
$1 under $5,000	16.34	25.37	18.06	28.90	38.04	46.45	9.75	43.16	**	**
$5,000 under $10,000	11.84	18.11	12.29	16.77	* 44.18	* 58.75	9.39	12.02	* 43.82	* 50.12
$10,000 under $15,000	3.47	4.81	3.49	4.77	29.87	41.32	6.56	9.76	13.86	16.21
$15,000 under $20,000	1.97	2.82	1.98	2.82	25.05	33.56	3.69	6.14	10.82	12.61
$20,000 under $25,000	1.66	2.32	1.66	2.28	20.20	33.98	3.14	4.89	7.80	9.45
$25,000 under $30,000	1.55	2.26	1.55	2.25	17.15	28.23	2.92	7.80	6.25	7.82
$30,000 under $40,000	1.05	1.65	1.05	1.60	10.92	19.08	1.92	3.26	4.33	6.05
$40,000 under $50,000	1.09	1.55	1.10	1.54	9.35	17.64	2.00	3.39	4.28	5.94
$50,000 under $75,000	0.74	1.20	0.75	1.21	5.45	7.83	1.23	2.00	2.45	3.59
$75,000 under $100,000	0.92	1.39	0.94	1.38	5.69	10.03	1.36	2.15	2.49	3.79
$100,000 under $200,000	0.68	1.10	0.71	1.12	2.93	4.15	0.78	1.26	1.51	2.40
$200,000 under $500,000	0.97	1.72	1.15	1.85	1.82	3.21	0.70	0.98	1.15	1.73
$500,000 under $1,000,000	1.23	1.92	1.85	3.04	1.67	2.30	0.89	1.23	1.26	1.98
$1,000,000 or more	0.54	0.48	1.09	0.91	0.61	0.54	0.63	0.51	0.72	0.74
Nontaxable returns, total	**0.33**	**0.58**	**0.34**	**0.57**	**4.20**	**7.21**	**1.80**	**2.91**	**3.45**	**6.20**

* 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] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting Section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.

[2] The recovery rebate credit was for taxpayers who didn't receive the full amount of the recovery rebate in the third round of Economic Impact Payments.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 3.4. All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Filing Status, Tax Year 2021 (Filing Year 2022)

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

Filing status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		Number of returns	Amount	Number of returns	Amount
								Adjusted gross income less deficit	Modified taxable income [1]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns													
All tax rates	**160,824,340**	**14,795,614,070**	**11,759,844,060**	**4,446,941,944**	**2,280,639,533**	**1,070,800,546**	**2,136,650,742**	**14.4**	**18.2**	**243,550**	**5,598,598**	**7,211,136**	**59,697,612**
0%	32,304,387	105,915,248	0	0	0	0	174,028	0.2	[2]	4,052	199,840	4,440	201,256
0% (capital gains)	909,467	29,263,673	10,118,839	10,118,839	0	0	22,178	0.1	0.2	1,093	25,271	3,627	21,810
10%	24,943,136	616,238,612	173,078,749	161,014,973	16,103,248	16,101,497	6,412,786	1.0	3.7	1,110	95,253	** 611	** 875
10% (Form 8814)	7,301	-537,919	2,434	536	49	49	616	-0.1	25.3	33	2,109	**	**
12%	53,179,319	2,815,041,204	1,798,942,167	1,031,770,996	198,037,275	123,812,520	144,814,867	5.1	8.1	2,808	23,911	4,431	2,412
15% (capital gains)	2,183,913	303,161,012	241,665,636	108,211,925	25,706,990	16,231,789	24,039,564	7.9	9.9	5,624	73,841	232,538	930,684
20% (capital gains)	108,142	460,129,927	392,171,202	340,658,692	74,955,064	68,131,738	73,497,093	16.0	18.7	40,682	608,149	102,857	11,191,588
22%	31,423,411	3,601,358,779	2,914,330,848	811,753,971	429,701,885	178,585,874	391,254,882	10.9	13.4	30,496	331,780	446,848	2,888,092
24%	10,818,376	2,339,358,053	2,053,799,741	449,900,454	380,038,541	107,976,109	368,237,701	15.7	17.9	52,276	861,600	2,793,671	6,421,291
25% (capital gains)	46,550	61,973,609	59,192,243	7,111,622	11,910,667	1,777,906	11,972,617	19.3	20.2	12,017	200,187	43,227	995,223
28% (capital gains)	2,824	9,529,542	8,789,416	2,113,093	1,922,723	591,666	1,959,631	20.6	22.3	1,359	72,796	2,373	297,758
32%	1,557,967	572,847,836	521,254,618	47,760,304	109,955,311	15,283,297	107,892,870	18.8	20.7	30,417	680,261	1,056,732	2,922,356
35%	1,816,682	935,699,456	864,797,216	159,372,012	211,899,644	55,780,204	208,647,244	22.3	24.1	42,720	908,616	1,459,219	5,743,764
37%	1,189,107	2,937,959,681	2,715,657,535	1,311,707,679	819,178,240	485,331,841	796,529,663	27.1	29.3	18,857	1,514,892	1,057,314	28,028,568
Form 8615	333,757	7,675,356	6,043,416	5,446,848	1,229,897	1,196,056	1,195,002	15.6	19.8	6	91	3,250	51,935
Returns of married persons filing jointly and returns of surviving spouses													
All tax rates	**54,248,325**	**9,496,757,833**	**7,876,740,145**	**2,931,798,070**	**1,596,013,531**	**749,623,207**	**1,502,870,455**	**15.8**	**19.1**	**159,256**	**4,188,629**	**5,372,162**	**44,642,748**
0%	5,774,896	-17,375,685	0	0	0	0	120,931	-0.7	[2]	2,561	139,056	1,802	130,759
0% (capital gains)	263,188	14,262,424	4,918,337	4,918,337	0	0	20,643	0.1	0.4	947	23,622	2,579	14,879
10%	5,830,526	224,355,549	66,250,654	58,665,067	5,867,087	5,866,507	2,853,112	1.3	4.3	** 1,131	** 95,452	** 285	** 371
10% (Form 8814)	5,726	-372,216	2,357	459	42	42	616	-0.2	26.1	**	**	**	**
12%	18,218,617	1,427,641,450	927,505,915	547,152,032	101,913,241	65,658,244	71,815,792	5.0	7.7	2,335	21,880	2,616	1,853
15% (capital gains)	1,097,269	188,556,777	149,885,522	61,241,218	15,789,196	9,186,183	14,594,062	7.7	9.7	2,903	57,723	134,072	572,614
20% (capital gains)	72,250	342,451,767	293,180,965	256,955,677	56,114,623	51,391,135	55,210,947	16.1	18.8	23,563	417,015	68,931	7,901,782
22%	14,873,036	2,316,860,982	1,882,708,611	532,887,455	279,276,976	117,235,240	248,824,893	10.7	13.2	20,756	264,778	341,335	2,247,253
24%	5,387,763	1,571,015,555	1,385,007,211	304,814,234	257,681,296	73,155,416	249,191,436	15.9	18.0	36,106	685,175	2,475,274	5,272,816
25% (capital gains)	29,157	45,280,154	43,072,966	5,068,338	8,718,070	1,267,085	8,762,998	19.4	20.3	8,036	152,166	26,671	683,538
28% (capital gains)	2,261	7,780,410	7,166,542	1,630,129	1,559,436	456,436	1,601,819	20.6	22.4	1,119	62,604	2,110	244,891
32%	865,675	413,537,687	377,092,699	34,247,084	79,720,303	10,959,067	78,420,143	19.0	20.8	19,300	533,174	713,042	2,298,682
35%	886,050	582,716,649	538,440,677	75,641,107	129,426,360	26,474,387	127,685,064	21.9	23.7	26,621	583,060	754,792	3,593,928
37%	941,910	2,380,046,329	2,201,507,688	1,048,576,933	659,946,901	387,973,465	643,767,998	27.0	29.2	13,878	1,152,923	848,653	21,679,383
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 Filing Status, Tax Year 2021 (Filing Year 2022)—Continued

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

Filing status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of Adjusted gross income less deficit	As a percentage of Modified taxable income [1]	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Returns of married persons filing separately													
All tax rates	**3,912,940**	**349,173,490**	**293,839,865**	**127,294,602**	**61,624,611**	**33,480,930**	**56,617,470**	**16.2**	**19.3**	**9,748**	**177,501**	**218,654**	**2,582,250**
0%	510,279	-6,935,478	0	0	0	0	11,179	-0.2	[2]	** 188	** 11,772	** 1,043	** 10,246
0% (capital gains)	9,070	402,201	137,483	137,483	0	0	192	[3]	0.1	**	**	**	**
10%	** 354,002	** 6,526,598	** 1,869,599	** 1,800,511	** 180,072	** 180,051	** 132,003	** 2.0	** 7.1	** 4	** 1,264	** 113	** 80
10% (Form 8814)	**	**	**	**	**	**	**	[2]	[2]	**	**	**	**
12%	1,439,902	56,416,221	36,937,190	22,336,294	4,113,063	2,680,355	3,271,360	5.8	8.9	49	11	1,562	334
15% (capital gains)	40,858	3,810,180	3,059,905	1,409,773	306,598	211,466	263,438	6.9	8.6	1,004	1,249	9,954	13,253
20% (capital gains)	4,070	23,654,966	19,362,622	18,342,258	3,797,870	3,668,452	3,642,779	15.4	18.8	1,822	56,179	3,015	676,616
22%	1,021,729	76,414,847	61,950,770	17,421,919	9,122,071	3,832,822	8,114,202	10.6	13.1	1,746	14,826	13,994	74,214
24%	396,342	53,556,018	47,424,547	10,404,585	8,833,590	2,497,100	8,352,195	15.6	17.6	1,162	15,766	88,826	101,209
25% (capital gains)	1,605	2,311,908	2,228,670	205,609	450,571	51,402	450,988	19.5	20.2	228	6,277	1,581	35,285
28% (capital gains)	24	274,713	258,468	38,995	55,864	10,919	56,071	20.4	21.7	23	1,141	24	8,921
32%	47,160	10,845,793	9,773,829	880,331	2,077,466	281,706	1,872,316	17.3	19.2	343	7,382	31,830	63,686
35%	39,149	12,502,614	11,595,523	1,528,724	2,777,826	535,053	2,563,071	20.5	22.1	964	10,845	28,182	82,952
37%	48,750	109,392,907	99,241,258	52,788,120	29,909,621	19,531,604	27,887,676	25.5	28.1	2,213	50,789	38,529	1,515,454
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of heads of households													
All tax rates	**21,240,317**	**1,037,010,822**	**658,444,212**	**266,270,946**	**107,447,322**	**50,011,672**	**80,167,927**	**7.7**	**12.2**	**9,986**	**194,262**	**232,154**	**1,386,779**
0%	5,078,753	49,815,419	0	0	0	0	17,279	[3]	[2]	** 423	** 19,309	** 1,185	** 2,001
0% (capital gains)	15,389	619,744	228,487	228,487	0	0	2	[3]	[3]	**	**	**	**
10%	** 5,589,413	** 147,433,474	** 40,020,842	** 39,777,948	** 3,978,127	** 3,977,794	** 164,103	** 0.1	** 0.4	0	0	0	0
10% (Form 8814)	**	**	**	**	**	**	**	[2]	[2]	0	0	0	0
12%	7,491,444	367,026,899	220,541,988	113,408,040	24,246,800	13,608,965	8,878,226	2.4	4.0	56	115	49	108
15% (capital gains)	67,102	8,690,027	7,077,659	3,447,995	758,831	517,199	626,047	7.2	8.8	44	1,350	8,546	39,602
20% (capital gains)	3,062	11,836,849	10,185,616	8,735,559	1,942,670	1,747,112	1,861,407	15.7	18.3	1,554	27,457	2,869	294,457
22%	1,693,172	151,600,517	116,651,487	22,195,144	15,838,957	4,882,932	11,679,352	7.7	10.0	1,393	4,279	6,396	27,949
24%	979,057	137,000,454	114,585,953	25,600,090	19,894,142	6,144,022	18,005,428	13.1	15.7	1,741	13,552	17,393	94,717
25% (capital gains)	2,014	1,325,190	1,268,073	111,016	240,911	27,754	235,098	17.7	18.5	498	4,925	1,942	22,723
28% (capital gains)	* 17	* 163,253	* 154,633	* 41,963	* 34,066	* 11,750	* 27,051	* 16.6	* 17.5	* 12	* 2,813	* 16	* 5,966
32%	124,642	27,409,798	24,148,728	2,327,064	4,965,235	744,660	4,762,414	17.4	19.7	600	5,823	52,561	51,440
35%	159,206	58,891,196	53,913,016	14,882,107	13,646,876	5,208,737	13,296,711	22.6	24.7	3,135	76,063	111,208	223,446
37%	37,045	75,198,003	69,667,730	35,515,533	21,900,706	13,140,747	20,614,809	27.4	29.6	530	38,575	29,989	624,369
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 Filing Status, Tax Year 2021 (Filing Year 2022)—Continued

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

Filing status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of					
								Adjusted gross income less deficit	Modified taxable income [1]	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Returns of single persons													
All tax rates	**81,422,759**	**3,912,671,925**	**2,930,819,839**	**1,121,578,325**	**515,554,069**	**237,684,737**	**496,994,890**	**12.7**	**17.0**	**64,559**	**1,038,207**	**1,388,167**	**11,085,835**
0%	20,940,458	80,410,991	0	0	0	0	24,639	[3]	[2]	894	30,012	770	60,904
0% (capital gains)	621,819	13,979,305	4,834,532	4,834,532	0	0	1,341	[3]	[3]	132	1,341	688	4,277
10%	13,170,769	237,757,289	64,937,730	60,771,523	6,077,968	6,077,152	3,263,568	1.4	5.0	7	646	213	423
10% (Form 8814)	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
12%	26,029,357	963,956,634	613,957,074	348,874,629	67,764,170	41,864,955	60,849,487	6.3	9.9	367	1,905	203	118
15% (capital gains)	978,684	102,104,028	81,642,550	42,112,938	8,852,366	6,316,941	8,556,017	8.4	10.5	1,673	13,518	79,965	305,215
20% (capital gains)	28,759	82,186,345	69,441,999	56,625,198	13,099,901	11,325,040	12,781,960	15.6	18.4	13,743	107,498	28,043	2,318,733
22%	13,835,474	1,056,482,432	853,019,980	239,249,453	125,463,881	52,634,880	122,636,434	11.6	14.4	6,601	47,897	85,123	538,675
24%	4,055,214	577,786,026	506,782,030	109,081,546	93,629,513	26,179,571	92,688,642	16.0	18.3	13,267	147,106	212,177	952,549
25% (capital gains)	13,775	13,056,356	12,622,534	1,726,659	2,501,114	431,665	2,523,534	19.3	20.0	3,255	36,818	13,033	253,678
28% (capital gains)	522	1,311,165	1,209,772	402,006	273,358	112,562	274,690	21.0	22.7	204	6,239	222	37,980
32%	520,490	121,054,557	110,239,363	10,305,825	23,192,306	3,297,864	22,837,997	18.9	20.7	10,174	133,882	259,299	508,547
35%	732,277	281,588,998	260,848,001	67,320,074	66,048,582	23,562,026	65,102,397	23.1	25.0	12,001	238,648	565,038	1,843,438
37%	161,402	373,322,442	345,240,859	174,827,094	107,421,013	64,686,025	104,259,180	27.9	30.2	2,235	272,605	140,143	4,209,362
Form 8615	333,757	7,675,356	6,043,416	5,446,848	1,229,897	1,196,056	1,195,002	15.6	19.8	6	91	3,250	51,935

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.
[1] See section 6 of Publication 1304 for the definition of modified taxable income.
https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#_sec4
[2] Percentage not computed.
[3] Less than 0.05%.
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, January 2024.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)

[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	Tax generated at specified rate								
					0%	0% (capital gains)		10%			10% (from Form 8814)		
					Number of returns	Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	**160,824,340**	**11,767,185,281**	**11,759,844,060**	**2,280,639,629**	**32,304,387**	**11,064,164**	**102,380,638**	**127,282,577**	**1,640,995,566**	**164,099,557**	**52,510**	**43,778**	**4,364**
Under $2,000	7,764,232	20,478	135,137	41,382	7,708,250	32,252	13,147	24,767	10,069	1,007	996	271	27
$2,000 under $4,000	3,140,132	165,612	432,137	62,621	3,017,977	47,410	47,591	80,813	105,751	10,575	** 992	** 14	** 1
$4,000 under $6,000	3,346,741	234,719	234,906	20,678	3,237,434	41,287	47,023	75,065	103,194	10,319	0	0	0
$6,000 under $8,000	3,527,410	384,190	390,259	35,304	3,409,063	40,800	75,868	89,594	187,083	18,708	**	**	**
$8,000 under $10,000	3,751,941	333,148	340,920	36,162	3,669,367	25,693	46,205	61,093	151,059	15,106	* 50	* 54	* 5
$10,000 under $12,000	3,916,258	361,242	364,006	44,500	3,837,794	18,078	43,214	63,364	151,572	15,157	* 2,048	* 46	* 3
$12,000 under $14,000	4,098,680	1,662,623	1,665,717	173,536	2,235,885	72,814	63,283	1,814,144	1,416,263	141,626	* 991	* 28	* 2
$14,000 under $16,000	4,058,126	6,244,623	6,252,417	621,451	1,318,536	156,831	136,396	2,670,841	5,921,052	592,105	0	0	0
$16,000 under $18,000	4,031,765	11,860,627	11,872,388	1,159,152	1,199,737	202,369	363,600	2,758,015	11,275,322	1,127,532	* 1,021	* 34	* 3
$18,000 under $20,000	3,738,128	15,687,926	15,699,639	1,542,990	764,318	174,205	384,451	2,927,855	15,120,867	1,512,087	0	0	0
$20,000 under $25,000	8,863,570	61,206,997	61,269,831	6,107,604	1,298,241	426,315	1,140,552	7,495,039	56,839,214	5,683,921	* 1,008	* 14	* 1
$25,000 under $30,000	8,787,576	97,212,333	97,303,687	10,059,226	367,698	506,674	1,631,917	8,315,479	71,496,547	7,149,655	* 2,057	* 71	* 5
$30,000 under $40,000	16,123,068	289,923,966	290,188,535	30,937,492	69,871	1,258,050	4,803,303	15,896,840	166,468,408	16,646,841	* 1,147	* 195	* 18
$40,000 under $50,000	12,782,334	348,974,613	349,268,477	38,043,525	41,334	1,369,295	6,460,956	12,671,500	155,919,944	15,591,994	0	0	0
$50,000 under $75,000	22,653,934	957,673,164	958,447,523	114,868,122	73,440	2,392,204	17,460,427	22,473,775	308,202,720	30,820,272	2,352	358	35
$75,000 under $100,000	14,657,726	943,012,644	943,557,923	123,779,867	29,210	2,002,384	17,057,968	14,564,941	226,898,537	22,689,854	* 3,134	* 1,292	* 127
$100,000 under $200,000	24,044,481	2,672,516,594	2,673,513,175	404,469,924	19,172	1,863,344	34,668,421	23,921,446	413,903,084	41,390,308	11,157	7,940	790
$200,000 under $500,000	9,045,567	2,311,714,703	2,312,090,180	450,548,820	4,909	309,729	11,420,460	8,958,135	162,487,369	16,248,737	12,689	16,444	1,644
$500,000 under $1,000,000	1,617,144	1,005,606,850	1,005,166,084	249,704,504	1,074	71,518	3,372,488	1,583,835	29,010,732	2,901,073	7,135	8,885	889
$1,000,000 under $1,500,000	376,859	419,754,109	419,369,746	117,033,713	309	17,929	966,206	365,615	6,743,506	674,351	1,978	2,672	267
$1,500,000 under $2,000,000	156,020	247,322,898	247,099,349	71,352,676	167	8,022	451,258	150,434	2,762,901	276,290	1,111	1,579	158
$2,000,000 under $5,000,000	233,838	642,731,428	641,882,819	188,680,765	339	15,220	927,739	222,012	4,043,103	404,310	1,591	2,258	226
$5,000,000 under $10,000,000	63,406	400,742,701	400,025,262	116,051,260	123	5,504	361,214	58,598	1,065,238	106,524	591	842	84
$10,000,000 or more	45,404	1,331,837,093	1,323,273,945	355,264,356	139	6,237	436,951	39,378	712,032	71,203	464	783	78

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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											
	12%			15% (capital gains)			20% (capital gains)			22%		
	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	Number of returns	Income taxed at rate	Tax generated at rate
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	**101,870,806**	**3,251,396,545**	**390,167,585**	**17,984,175**	**499,413,854**	**74,912,550**	**1,951,069**	**1,333,268,716**	**266,653,734**	**46,854,918**	**1,873,423,903**	**412,153,259**
Under $2,000	69	1,049	126	0	0	0	0	0	0	19	1,360	299
$2,000 under $4,000	** 1,190	** 65,862	** 7,904	0	0	0	0	0	0	** 1,009	** 92,513	** 20,353
$4,000 under $6,000	0	0	0	0	0	0	0	0	0	0	0	0
$6,000 under $8,000	**	**	**	0	0	0	0	0	0	0	0	0
$8,000 under $10,000	* 189	* 4,757	* 571	0	0	0	0	0	0	* 49	* 397	* 87
$10,000 under $12,000	* 2,065	* 3,362	* 403	0	0	0	0	0	0	* 49	* 471	* 104
$12,000 under $14,000	* 5,052	* 8,537	* 1,024	0	0	0	0	0	0	0	0	0
$14,000 under $16,000	11,122	35,403	4,248	0	0	0	0	0	0	* 49	* 651	* 143
$16,000 under $18,000	15,099	79,978	9,597	0	0	0	0	0	0	0	0	0
$18,000 under $20,000	7,473	33,330	4,000	0	0	0	0	0	0	0	0	0
$20,000 under $25,000	2,338,817	2,984,057	358,087	0	0	0	0	0	0	**	**	**
$25,000 under $30,000	5,252,717	23,979,635	2,877,556	0	0	0	0	0	0	* 98	* 214	* 47
$30,000 under $40,000	11,761,320	118,645,614	14,237,474	0	0	0	0	0	0	3,795	14,088	3,099
$40,000 under $50,000	10,717,981	186,591,990	22,391,039	* 995	* 4,985	* 748	0	0	0	20,654	102,007	22,442
$50,000 under $75,000	22,146,031	547,422,183	65,690,662	1,683,816	5,904,315	885,708	0	0	0	8,866,714	79,035,884	17,387,894
$75,000 under $100,000	14,472,468	518,791,798	62,255,016	1,664,827	13,411,651	2,011,791	0	0	0	6,515,317	167,119,862	36,766,370
$100,000 under $200,000	23,812,446	1,225,509,018	147,061,082	8,059,119	102,579,847	15,387,172	0	0	0	20,361,978	740,523,173	162,915,098
$200,000 under $500,000	8,919,014	492,628,963	59,115,476	5,786,495	234,030,862	35,104,761	57,203	1,544,219	308,842	8,721,185	691,336,423	152,094,013
$500,000 under $1,000,000	1,575,425	87,985,853	10,558,302	625,706	99,385,666	14,907,876	1,105,283	80,462,084	16,092,411	1,543,156	127,081,933	27,958,025
$1,000,000 under $1,500,000	363,710	20,504,578	2,460,549	72,064	18,244,523	2,736,684	330,956	75,930,919	15,186,182	358,358	29,902,630	6,578,579
$1,500,000 under $2,000,000	149,798	8,398,241	1,007,789	28,029	7,383,238	1,107,488	140,207	56,424,616	11,284,923	147,626	12,262,884	2,697,834
$2,000,000 under $5,000,000	221,132	12,301,939	1,476,233	42,328	11,847,018	1,777,057	214,363	192,711,290	38,542,258	218,119	17,978,969	3,955,373
$5,000,000 under $10,000,000	58,403	3,246,154	389,538	11,543	3,460,947	519,143	59,626	160,503,584	32,100,717	57,742	4,767,599	1,048,872
$10,000,000 or more	39,284	2,174,246	260,910	9,253	3,160,802	474,121	43,431	765,692,005	153,138,401	39,001	3,202,846	704,626

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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											
	24%			25% (capital gains)			28% (capital gains)			32%		
	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	Number of returns	Income taxed at rate	Tax generated at rate
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	**15,431,506**	**1,026,311,233**	**246,314,696**	**434,391**	**23,331,199**	**5,832,850**	**23,498**	**5,153,474**	**1,442,974**	**4,563,756**	**262,862,142**	**84,115,885**
Under $2,000	18	1,455	349	0	0	0	0	0	0	* 10	* 690	* 221
$2,000 under $4,000	** 1,009	** 92,396	** 22,175	0	0	0	0	0	0	0	0	0
$4,000 under $6,000	0	0	0	0	0	0	0	0	0	0	0	0
$6,000 under $8,000	0	0	0	0	0	0	0	0	0	0	0	0
$8,000 under $10,000	0	0	0	0	0	0	0	0	0	0	0	0
$10,000 under $12,000	0	0	0	0	0	0	0	0	0	0	0	0
$12,000 under $14,000	0	0	0	0	0	0	0	0	0	0	0	0
$14,000 under $16,000	0	0	0	0	0	0	0	0	0	0	0	0
$16,000 under $18,000	0	0	0	0	0	0	0	0	0	0	0	0
$18,000 under $20,000	0	0	0	0	0	0	0	0	0	0	0	0
$20,000 under $25,000	**	**	**	0	0	0	0	0	0	0	0	0
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	0	0	0
$30,000 under $40,000	0	0	0	0	0	0	0	0	0	0	0	0
$40,000 under $50,000	0	0	0	0	0	0	0	0	0	0	0	0
$50,000 under $75,000	828	8,269	1,985	0	0	0	0	0	0	* 13	* 599	* 192
$75,000 under $100,000	68,492	126,688	30,405	0	0	0	0	0	0	0	0	0
$100,000 under $200,000	5,416,106	153,293,062	36,790,335	* 1,586	* 227	* 57	0	0	0	242,431	2,254,458	721,427
$200,000 under $500,000	7,655,794	553,479,531	132,835,087	111,887	970,976	242,755	3,095	71,082	19,904	2,220,778	94,158,770	30,130,806
$500,000 under $1,000,000	1,487,617	206,024,542	49,445,890	157,672	3,625,083	906,290	6,397	200,639	56,179	1,347,455	105,606,766	33,794,165
$1,000,000 under $1,500,000	348,672	49,477,601	11,874,624	57,099	2,392,128	598,039	3,048	301,349	84,378	325,914	26,474,892	8,471,965
$1,500,000 under $2,000,000	144,180	20,384,275	4,892,226	27,758	1,761,006	440,255	1,858	261,913	73,335	135,157	10,933,802	3,498,817
$2,000,000 under $5,000,000	213,309	29,992,205	7,198,129	49,271	4,776,883	1,194,227	4,389	1,036,568	290,239	201,024	16,143,538	5,165,932
$5,000,000 under $10,000,000	56,924	8,010,704	1,922,569	16,065	3,004,513	751,130	2,124	984,845	275,756	53,973	4,328,659	1,385,171
$10,000,000 or more	38,559	5,420,507	1,300,922	13,053	6,800,382	1,700,097	2,587	2,297,079	643,182	37,002	2,959,969	947,190

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2021 (Filing Year 2022)—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								
	35%			37%			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
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	**3,005,789**	**424,108,484**	**148,437,969**	**1,189,107**	**1,311,707,679**	**485,331,841**	**333,757**	**5,446,848**	**1,196,056**
Under $2,000	** 8	** 2,035	** 712	** 8	** 104,992	** 38,847	* 991	* 856	* 80
$2,000 under $4,000	0	0	0	0	0	0	40,234	32,359	5,168
$4,000 under $6,000	0	0	0	0	0	0	37,696	84,689	13,487
$6,000 under $8,000	0	0	0	0	0	0	38,175	123,077	19,598
$8,000 under $10,000	0	0	0	0	0	0	31,395	138,447	23,109
$10,000 under $12,000	0	0	0	0	0	0	28,096	165,341	31,056
$12,000 under $14,000	0	0	0	0	0	0	26,204	177,607	32,368
$14,000 under $16,000	0	0	0	0	0	0	20,073	158,915	26,702
$16,000 under $18,000	0	0	0	0	0	0	17,649	153,454	22,854
$18,000 under $20,000	0	0	0	0	0	0	17,103	160,991	27,944
$20,000 under $25,000	0	0	0	0	0	0	26,215	305,876	67,068
$25,000 under $30,000	0	0	0	0	0	0	11,016	195,303	32,697
$30,000 under $40,000	0	0	0	0	0	0	15,034	256,927	51,161
$40,000 under $50,000	0	0	0	0	0	0	* 5,004	* 188,595	* 37,505
$50,000 under $75,000	**	**	**	**	**	**	* 8,015	* 411,982	* 81,647
$75,000 under $100,000	0	0	0	0	0	0	* 2,003	* 150,127	* 27,160
$100,000 under $200,000	1,369	19,056	6,670	* 8	* 5,194	* 1,922	* 5,600	* 749,695	* 194,245
$200,000 under $500,000	1,034,916	68,171,152	23,859,903	18,136	1,140,640	422,037	* 2,497	* 633,289	* 164,720
$500,000 under $1,000,000	1,235,472	199,146,117	69,701,141	489,516	62,943,758	23,289,190	* 507	* 311,538	* 93,054
$1,000,000 under $1,500,000	316,458	66,813,016	23,384,556	288,036	121,528,419	44,965,515	* 82	* 87,307	* 18,024
$1,500,000 under $2,000,000	131,659	28,156,557	9,854,795	122,418	97,820,792	36,193,693	* 58	* 96,289	* 25,072
$2,000,000 under $5,000,000	196,439	42,381,736	14,833,608	185,304	307,559,388	113,796,974	66	180,186	46,203
$5,000,000 under $10,000,000	52,910	11,467,105	4,013,487	50,347	198,652,458	73,501,409	23	171,401	36,860
$10,000,000 or more	36,557	7,951,710	2,783,099	35,333	521,952,039	193,122,254	17	512,595	118,274

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.
[1] See section 6 of Publication 1304 for the definition of modified taxable income.
https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#_sec4
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, January 2024.

Table 3.6. Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Filing Status, Tax Year 2021 (Filing Year 2022)

[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)
All tax rates	**128,519,953**	**11,759,844,060**	**2,280,662,807**	**48,473,428**	**7,876,740,145**	**1,596,011,938**	**3,402,660**	**293,839,865**	**61,624,578**
0% (capital gains)	11,064,164	102,380,638	0	5,783,964	65,014,373	0	153,019	1,443,085	0
10%	127,282,577	1,640,995,566	164,099,557	48,090,099	898,883,364	89,888,336	3,381,793	31,901,190	3,190,119
10% (Form 8814)	52,510	43,778	4,364	41,763	40,518	4,042	165	170	17
12%	101,870,806	3,251,396,545	390,167,585	42,182,887	1,992,260,464	239,071,256	3,023,054	70,421,063	8,450,528
15% (capital gains)	17,984,175	499,413,854	74,912,078	10,583,484	319,011,660	47,851,749	311,855	6,172,502	925,875
20% (capital gains)	1,951,069	1,333,268,716	266,653,743	1,559,459	1,051,507,010	210,301,402	58,984	55,785,398	11,157,080
22%	46,854,918	1,873,423,903	412,153,259	22,985,852	1,276,832,528	280,903,156	1,554,758	41,861,310	9,209,488
24%	15,431,506	1,026,311,233	246,314,696	8,112,814	732,916,683	175,900,004	533,029	21,141,389	5,073,933
25% (capital gains)	434,391	23,331,199	5,832,800	307,397	17,954,554	4,488,639	9,076	709,936	177,484
28% (capital gains)	23,498	5,153,474	1,442,973	17,901	3,882,373	1,087,064	764	189,893	53,170
32%	4,563,756	262,862,142	84,115,885	2,693,635	196,935,528	63,019,369	135,058	4,791,793	1,533,374
35%	3,005,789	424,108,484	148,437,969	1,827,960	272,924,158	95,523,455	87,898	6,634,016	2,321,906
37&	1,189,107	1,311,707,679	485,331,841	941,910	1,048,576,933	387,973,465	48,750	52,788,120	19,531,604
Form 8615	333,757	5,446,848	1,196,056	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
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	**16,161,564**	**658,444,212**	**107,446,900**	**60,482,300**	**2,930,819,839**	**515,579,390**
0% (capital gains)	412,055	2,850,013	0	4,715,125	33,073,168	0
10%	16,134,059	189,494,293	18,949,429	59,676,626	520,716,719	52,071,672
10% (Form 8814)	9,461	2,942	290	1,120	149	14
12%	10,540,860	234,579,309	28,149,517	46,124,004	954,135,709	114,496,285
15% (capital gains)	626,454	13,149,854	1,972,478	6,462,383	161,079,838	24,161,976
20% (capital gains)	45,250	29,578,957	5,915,791	287,376	196,397,352	39,279,470
22%	2,995,154	64,053,866	14,091,851	19,319,155	490,676,199	107,948,764
24%	1,301,982	50,965,790	12,231,790	5,483,680	221,287,371	53,108,969
25% (capital gains)	15,460	498,349	124,587	102,458	4,168,359	1,042,090
28% (capital gains)	363	173,277	48,518	4,470	907,932	254,221
32%	320,894	11,060,270	3,539,286	1,414,169	50,074,551	16,023,856
35%	196,252	26,521,759	9,282,616	893,679	118,028,551	41,309,993
37&	37,045	35,515,533	13,140,747	161,402	174,827,094	64,686,025
Form 8615	0	0	0	333,757	5,446,848	1,196,056

[1] See section 6 of Publication 1304 for the definition of modified taxable income.
https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#_sec4

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, January 2024.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2021 (Filing Year 2022)

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

Age [1]	Number of returns	Tax credits									
		Total		Nonrefundable credits							
				Foreign tax credit		Nonrefundable 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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns	**160,824,340**	**67,228,472**	**150,056,640**	**10,826,959**	**29,482,592**	**601,920**	**1,077,709**	**8,122,952**	**8,279,606**	**9,199,130**	**1,759,140**
Under 18	1,984,507	77,377	28,594	67,271	24,732	0	0	0	0	0	0
18 under 26	24,011,671	7,868,476	6,377,119	328,925	126,205	14,083	18,602	2,217,201	1,813,423	1,666,861	230,444
26 under 35	29,577,926	13,411,459	26,829,615	1,186,026	1,671,861	152,240	297,087	1,968,078	1,896,472	2,455,114	424,520
35 under 45	27,629,849	16,851,134	48,299,847	1,414,123	4,928,825	303,166	564,464	1,298,693	1,335,931	1,966,983	398,766
45 under 55	24,065,578	13,216,263	36,330,779	1,471,186	8,897,804	108,608	161,629	1,660,262	2,016,799	1,480,707	312,735
55 under 65	23,930,770	8,968,024	20,264,307	2,073,524	7,745,331	20,471	31,870	857,209	1,082,757	1,309,955	313,105
65 and over	29,624,038	6,835,739	11,926,378	4,285,904	6,087,836	* 3,351	* 4,057	121,508	134,225	319,510	79,571

Age [1]	Tax credits—continued										
	Nonrefundable credits—continued										
	Nonrefundable child and other dependent tax credit		Residential energy credits		Other nonrefundable credits						
					Total [2]		General business credit		Prior-year minimum tax credit		Adoption credit
	Number of returns	Amount	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)
All returns	**11,778,814**	**8,724,570**	**2,606,659**	**5,333,333**	**1,096,247**	**10,366,908**	**522,507**	**7,067,166**	**124,228**	**1,493,146**	**71,702**
Under 18	0	0	0	0	72	202	72	189	**	**	0
18 under 26	196,474	115,941	48,697	59,583	23,480	56,586	9,403	31,450	** 2,032	** 4,328	0
26 under 35	748,216	706,638	291,789	733,074	122,597	526,894	39,687	193,540	6,280	76,835	8,477
35 under 45	2,621,395	2,333,532	568,650	1,337,094	253,280	1,837,184	105,338	1,003,876	16,948	261,155	27,481
45 under 55	4,578,376	3,287,231	596,205	1,250,343	247,000	2,568,491	125,590	1,753,988	32,614	391,953	22,202
55 under 65	2,833,488	1,811,613	561,357	1,122,712	211,386	2,629,976	123,866	1,953,348	25,602	385,826	9,512
65 and over	800,866	469,617	539,961	830,527	238,432	2,747,576	118,552	2,130,774	40,753	373,049	4,031

Age [1]	Tax credits—continued										
	Nonrefundable credits—continued										
	Other nonrefundable credits—continued										
	Adoption credit	Credit for elderly and disabled		Alternative motor vehicle credit		Alternative fuel vehicle refueling prop. credit		Qualified plug-in electric vehicle credit		Mortgage interest credit	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns	**335,203**	**40,263**	**3,734**	**22,513**	**103,380**	**87,508**	**42,683**	**166,244**	**1,037,358**	**90,788**	**136,590**
Under 18	0	0	0	0	0	0	0	0	0	0	0
18 under 26	0	0	0	* 3,007	* 3,350	**	**	* 4,019	* 13,251	**	**
26 under 35	18,351	0	0	7,020	21,272	** 18,456	** 10,950	24,451	162,130	** 25,128	** 38,913
35 under 45	192,287	0	0	2,621	9,265	25,275	11,476	44,101	269,064	37,837	66,913
45 under 55	88,391	**	**	4,622	23,989	22,220	9,684	38,179	245,007	10,447	10,346
55 under 65	25,514	** 2,213	** 707	2,256	16,627	10,117	4,733	28,915	178,012	14,062	17,481
65 and over	10,660	38,050	3,027	2,986	28,878	11,441	5,841	26,578	169,894	* 3,315	* 2,937

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2021 (Filing Year 2022)—Continued

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

Age [1]	Tax credits—continued										
	Total refundable credits—continued										
	Total		Earned income credit		Refundable child tax credit or additional child tax credit		American opportunity credit		Recovery rebate credit [3]		Net premium tax credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns	**66,051,616**	**233,400,306**	**32,216,183**	**65,684,435**	**37,771,612**	**115,869,125**	**6,027,056**	**5,170,213**	**12,188,336**	**20,863,054**	**4,343,215**
Under 18	112,780	274,182	10,012	29,833	10,012	30,297	0	0	109,756	173,514	0
18 under 26	10,637,486	27,860,409	6,936,666	10,378,861	2,332,933	7,466,768	1,924,530	1,588,309	3,740,914	5,645,924	264,885
26 under 35	14,931,628	67,575,734	8,571,995	19,568,254	9,668,070	33,797,771	1,086,258	891,297	2,934,601	4,926,506	804,251
35 under 45	18,003,113	80,731,552	7,024,268	19,021,531	14,781,409	48,140,042	853,102	705,108	2,242,731	4,394,474	764,724
45 under 55	12,221,386	37,295,050	4,426,604	9,632,027	8,333,563	20,457,494	1,388,812	1,274,912	1,302,838	2,578,419	868,628
55 under 65	6,692,443	14,446,298	3,133,383	4,807,745	2,168,651	4,849,659	686,979	636,880	1,076,775	1,907,806	1,251,656
65 and over	3,452,780	5,217,081	2,113,255	2,246,184	476,974	1,127,094	87,375	73,707	780,722	1,236,411	389,071

Age [1]	Tax credits—continued										
	Total refundable credits							Refundable credits used to offset income tax before credits			
	Net premium tax credit	Qualified sick and family leave credit for leave taken before April 1, 2021		Refundable child and dependent care credit		Qualified sick and family leave credit for leave taken after March 31, 2021		Total		Earned income credit used to offset income tax before credits	
	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)
All returns	**3,625,006**	**1,185,058**	**4,734,950**	**5,632,571**	**11,980,877**	**1,198,515**	**5,434,617**	**43,829,777**	**85,032,586**	**15,303,483**	**9,374,006**
Under 18	0	* 2,990	* 20,266	0	0	* 2,990	* 20,272	10,062	3,661	**	**
18 under 26	129,680	190,132	922,243	342,677	743,764	185,007	977,178	5,119,151	3,956,336	** 3,057,288	** 1,223,729
26 under 35	500,158	350,894	1,417,254	1,978,147	4,794,302	342,253	1,668,245	9,938,052	20,573,070	4,461,600	3,061,054
35 under 45	668,615	320,061	1,202,202	2,510,126	5,147,539	341,887	1,440,981	13,927,049	35,564,052	3,967,365	3,041,074
45 under 55	788,199	175,967	683,550	674,181	1,058,140	191,226	820,492	9,285,331	17,835,711	2,189,385	1,366,355
55 under 65	1,229,941	114,420	389,930	115,707	217,669	105,850	401,857	4,200,614	5,526,800	1,233,870	565,959
65 and over	308,413	30,593	99,504	11,733	19,464	29,302	105,592	1,349,518	1,572,955	393,976	115,834

Age [1]	Tax credits—continued								Income tax after credits		Net investment income tax
	Refundable credits used to offset income tax before credits										
	Refundable child tax credit or additional child tax credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Recovery rebate credit used to offset income tax before credits [3]		Refundable child and dependent care 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
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns	**23,390,345**	**57,613,280**	**3,173,123**	**2,379,377**	**5,070,792**	**7,093,487**	**3,462,895**	**5,987,803**	**104,549,808**	**2,136,650,742**	**7,211,136**
Under 18	0	0	0	0	**	**	0	0	345,619	879,318	3,382
18 under 26	456,423	920,286	640,572	353,837	** 1,260,548	** 1,266,707	43,156	79,991	10,857,353	34,199,852	26,885
26 under 35	5,060,600	13,418,877	509,714	335,558	1,048,267	1,386,895	987,521	1,951,158	18,276,248	190,620,902	527,083
35 under 45	9,998,112	26,947,436	441,336	320,007	876,548	1,423,795	1,843,040	3,202,386	17,294,289	376,355,417	1,395,361
45 under 55	6,192,493	13,197,790	1,004,636	868,665	666,474	1,146,735	521,145	668,988	17,617,671	522,248,149	1,699,451
55 under 65	1,450,983	2,688,893	519,553	453,529	670,481	1,056,595	64,355	82,318	18,785,806	528,319,024	1,717,530
65 and over	231,734	439,999	57,312	47,781	548,474	812,760	* 3,679	* 2,962	21,372,822	484,028,080	1,841,444

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2021 (Filing Year 2022)—Continued

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

Age [1]	Net investment income tax	Total income tax		All other taxes							
				Total		Self-employment tax		Social Security taxes on tip income		Uncollected Social Security tax	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
All returns	**59,697,612**	**104,573,768**	**2,196,348,205**	**33,570,834**	**104,553,699**	**21,622,374**	**77,180,298**	**72,440**	**13,531**	**52,748**	**29,055**
Under 18	34,638	345,666	913,956	71,884	38,949	67,551	35,075	**	**	0	0
18 under 26	214,540	10,857,365	34,414,392	2,556,358	2,676,531	1,972,065	2,429,245	** 14,102	** 1,424	* 6,039	* 822
26 under 35	2,011,652	18,277,605	192,634,844	5,978,917	11,654,158	3,921,618	9,172,758	18,765	2,701	14,461	5,979
35 under 45	6,914,547	17,297,492	383,268,703	7,796,754	23,589,566	4,828,300	17,072,839	17,692	4,079	11,527	7,947
45 under 55	12,106,353	17,623,140	534,353,397	7,325,256	27,110,289	4,171,296	18,303,949	8,183	2,584	5,225	4,112
55 under 65	15,488,238	18,791,530	543,806,766	6,051,942	24,354,922	3,716,915	17,628,113	11,538	2,607	8,563	4,975
65 and over	22,927,644	21,380,969	506,956,148	3,789,724	15,129,283	2,944,629	12,538,319	* 2,161	* 136	6,933	5,219

Age [1]	All other taxes—continued										
	Total additional Social Security and Medicare tax		Uncollected Social Security and Medicare tax on tips or group-term life insurance		Interest on deferred tax on gain from certain installment sales		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
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns	**119,251**	**42,113**	**609,799**	**209,730**	**8,736**	**153,379**	**4,484,060**	**5,199,727**	**172,532**	**1,215,538**	**456,717**
Under 18	**	**	0	0	0	0	* 3,024	* 101	**	**	0
18 under 26	** 20,141	** 2,246	71,401	19,889	0	0	369,920	80,801	**	**	0
26 under 35	30,901	8,680	89,078	49,836	487	2,854	1,019,224	682,247	** 13,540	** 67,383	9,649
35 under 45	27,912	11,554	65,460	40,183	1,170	21,885	1,144,781	1,418,896	60,592	349,960	197,080
45 under 55	13,268	6,696	54,263	28,946	1,856	37,229	1,235,633	2,062,353	28,466	182,029	156,500
55 under 65	19,091	7,583	128,312	43,176	1,872	42,899	607,483	899,869	17,562	124,023	63,546
65 and over	7,938	5,355	201,283	27,701	3,350	48,511	103,996	55,461	52,373	492,144	29,941

Age [1]	All other taxes—continued					Refundable credits used to offset all other taxes					
	First-time homebuyer credit repayment	Total additional Medicare tax		Total additional taxes		Total		Earned income credit used to offset other taxes		Refundable child tax credit or additional child tax credit used to offset other taxes	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns	**220,396**	**6,028,804**	**14,590,722**	**374,109**	**611,859**	**9,960,608**	**13,067,968**	**7,204,793**	**7,802,494**	**2,031,748**	**2,799,308**
Under 18	0	**	**	0	0	* 5,947	* 8,634	**	**	0	0
18 under 26	0	** 21,143	** 47,745	13,119	1,558	1,229,452	1,044,427	** 926,500	** 725,214	55,099	53,694
26 under 35	5,610	615,620	959,845	73,355	23,403	2,375,307	3,048,678	1,741,846	1,812,629	496,102	661,088
35 under 45	90,835	1,626,884	3,275,700	92,929	137,712	2,692,245	4,351,343	1,721,566	2,261,474	911,815	1,345,660
45 under 55	76,824	1,900,036	4,889,742	87,633	228,190	1,776,926	2,615,578	1,246,302	1,575,068	453,980	609,001
55 under 65	32,312	1,427,396	4,001,558	76,902	140,517	1,192,142	1,430,166	924,237	924,467	104,291	118,102
65 and over	14,814	437,725	1,416,131	30,172	80,479	688,589	569,143	644,342	503,643	10,459	11,763

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2021 (Filing Year 2022)—Continued

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

Age [1]	Refundable credits used to offset all other taxes—continued						Total tax liability		Tax payments		
	American opportunity credit used to offset other taxes		Recovery rebate credit used to offset other taxes [3]		Refundable child and dependent care credit used to offset all other taxes				Total		Income tax withheld
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns	**331,071**	**171,855**	**586,244**	**532,573**	**202,168**	**219,166**	**108,226,969**	**2,287,567,821**	**140,403,775**	**2,354,668,316**	**137,245,950**
Under 18	0	0	**	**	0	0	397,322	944,271	1,355,737	938,148	1,309,162
18 under 26	134,344	55,135	** 144,980	** 86,749	* 2,999	* 578	11,367,547	36,043,719	21,556,271	50,792,442	21,463,820
26 under 35	59,507	22,933	135,223	118,839	80,125	81,792	18,901,024	201,230,141	26,197,471	226,123,787	25,967,640
35 under 45	37,421	23,445	128,351	149,683	101,089	121,745	18,038,260	402,412,038	24,042,898	420,389,018	23,748,387
45 under 55	64,376	42,943	77,444	75,834	14,892	11,744	18,288,131	558,763,517	21,369,020	561,583,395	21,030,889
55 under 65	33,826	25,736	81,320	86,403	3,064	3,307	19,420,048	566,687,111	21,321,985	571,299,041	20,772,183
65 and over	1,598	1,663	18,926	15,065	0	0	21,814,637	521,487,024	24,560,393	523,542,485	22,953,868

Age [1]	Tax payments—continued										
	Income tax withheld	Income tax withheld from Form W2		Income tax withheld from Form 1099		Income tax withheld from other forms		Estimated tax payments		Payments with request for extension of filing time	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns	**1,470,768,559**	**117,913,495**	**1,275,505,679**	**37,574,056**	**173,057,656**	**5,455,513**	**14,447,476**	**10,159,899**	**534,373,752**	**2,579,513**	**333,198,369**
Under 18	404,248	1,282,967	308,056	28,911	75,403	* 2,027	* 1,011	30,211	293,804	30,901	239,638
18 under 26	46,900,771	21,036,692	44,983,279	1,619,508	1,644,075	69,421	95,522	132,454	1,681,934	71,160	1,445,493
26 under 35	196,222,639	25,059,652	189,931,416	3,477,126	4,624,887	544,794	909,369	483,574	13,399,900	187,172	11,254,186
35 under 45	308,182,243	22,813,017	297,501,826	3,431,264	6,389,446	1,303,789	2,826,610	990,784	60,680,146	402,400	45,200,958
45 under 55	359,590,080	20,097,488	342,971,251	3,709,887	10,046,959	1,587,273	4,222,053	1,325,692	117,970,656	516,600	81,477,733
55 under 65	330,944,881	18,709,988	294,468,938	6,798,898	30,588,310	1,342,289	3,870,157	2,054,693	145,733,151	582,088	93,488,335
65 and over	228,523,696	8,913,691	105,340,913	18,508,461	119,688,575	605,919	2,522,753	5,142,491	194,614,161	789,192	100,092,027

Age [1]	Tax payments—continued						Refundable credits refundable portion				
	Excess Social Security taxes withheld		Credit for Federal tax on gasoline and special fuels		Deferral for certain Schedule H or SE filers		Total		Earned income credit refundable portion		Refundable child tax credit or additional child tax credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns	**1,896,100**	**5,011,595**	**241,533**	**236,397**	**21,745**	**36,593**	**38,362,021**	**135,299,753**	**25,321,866**	**48,507,936**	**18,541,727**
Under 18	0	0	**	**	0	0	112,780	261,888	10,012	24,580	10,012
18 under 26	18,254	34,942	** 17,586	** 39,949	**	**	8,672,381	22,859,646	5,827,584	8,435,172	2,111,209
26 under 35	297,238	715,537	36,971	46,176	** 6,142	** 5,869	9,892,180	43,953,986	6,725,818	14,694,570	6,003,295
35 under 45	569,059	1,541,273	34,193	49,627	2,581	7,033	8,947,491	40,816,157	5,389,932	13,718,984	6,503,245
45 under 55	579,483	1,589,564	42,533	28,566	7,064	14,911	5,090,429	16,843,762	3,295,011	6,690,603	2,757,733
55 under 65	339,851	910,361	55,233	55,883	3,482	4,309	3,389,559	7,489,332	2,333,226	3,317,319	871,135
65 and over	92,213	219,917	55,017	16,196	2,476	4,470	2,257,202	3,074,983	1,740,284	1,626,707	285,098

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2021 (Filing Year 2022)—Continued

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

Age [1]	Refundable credits refundable portion—continued							Total income tax minus refundable credits [4]		Overpayment	
	Refundable child tax credit or additional child tax credit	American opportunity credit refundable portion		Recovery rebate credit refundable portion [3]		Refundable child and dependent care credit refundable portion				Total	
	Amount	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)	(139)	(140)	(141)	(142)	(143)
All returns	**55,456,537**	**3,208,328**	**2,618,981**	**8,312,892**	**13,236,995**	**2,643,717**	**5,773,909**	**145,337,695**	**2,047,980,485**	**115,781,497**	**494,571,248**
Under 18	30,297	0	0	108,765	169,358	0	0	458,446	643,434	1,369,087	629,155
18 under 26	6,492,789	1,466,657	1,179,337	3,115,835	4,296,625	321,616	663,195	19,722,949	10,510,319	20,923,232	41,155,466
26 under 35	19,717,806	663,890	532,806	2,082,551	3,420,771	1,216,032	2,761,352	28,628,381	145,632,180	23,913,743	89,253,903
35 under 45	19,846,946	446,144	361,656	1,514,669	2,820,995	848,037	1,823,408	26,828,001	338,101,204	21,011,812	106,036,044
45 under 55	6,650,703	422,425	363,304	739,576	1,355,850	187,553	377,409	23,198,133	514,894,057	16,464,884	86,556,151
55 under 65	2,042,665	179,417	157,616	475,742	764,809	62,425	132,044	22,624,071	534,887,268	15,445,266	82,300,229
65 and over	675,332	29,795	24,263	275,755	408,586	* 8,054	* 16,502	23,877,713	503,312,022	16,653,474	88,640,302

Age [1]	Overpayment—continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2022 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)
All returns	**112,779,775**	**378,564,518**	**3,781,189**	**116,006,730**	**38,883,806**	**305,053,445**	**12,211,598**	**1,951,700**
Under 18	1,348,856	531,526	20,234	97,629	219,072	374,988	35,867	1,599
18 under 26	20,861,656	40,547,103	71,789	608,362	2,409,296	4,255,514	296,496	20,695
26 under 35	23,765,873	86,505,946	182,665	2,747,957	5,172,959	25,011,801	1,124,644	126,325
35 under 45	20,710,449	94,053,812	385,132	11,982,232	6,171,079	52,354,434	1,906,245	335,293
45 under 55	16,044,778	62,880,194	522,324	23,675,956	7,137,250	68,225,367	2,461,465	497,881
55 under 65	14,835,424	49,567,236	777,663	32,732,993	7,761,153	70,823,684	2,756,520	482,355
65 and over	15,212,740	44,478,701	1,821,383	44,161,601	10,012,998	84,007,657	3,630,362	487,553

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

[2] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting Section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.

[3] The recovery rebate credit was for taxpayers who didn't receive the full amount of the recovery rebate in the third round of Economic Impact Payments.

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

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns:								
2001	119,370,886	1,194	11,937	119,371	1,193,709	2,387,418	3,581,127	4,774,835
2002	119,850,561	1,199	11,985	119,851	1,198,506	2,397,011	3,595,517	4,794,022
2003	120,758,947	1,208	12,076	120,759	1,207,589	2,415,179	3,622,768	4,830,358
2004	122,509,974	1,225	12,251	122,510	1,225,100	2,450,199	3,675,299	4,900,399
2005	124,673,055	1,247	12,467	124,673	1,246,731	2,493,461	3,740,192	4,986,922
2006	128,441,165	1,284	12,844	128,441	1,284,412	2,568,823	3,853,235	5,137,647
2007	[4] 132,654,911	1,327	13,265	132,654	1,326,549	2,653,098	3,979,647	5,306,196
2008	132,891,770	1,329	13,289	132,892	1,328,918	2,657,835	3,986,753	5,315,671
2009	132,619,936	1,326	13,262	132,620	1,326,199	2,652,399	3,978,598	5,304,797
2010	135,033,492	1,350	13,503	135,033	1,350,335	2,700,670	4,051,005	5,401,340
2011	136,585,712	1,366	13,659	136,586	1,365,857	2,731,714	4,097,571	5,463,428
2012	136,080,353	1,361	13,608	136,080	1,360,804	2,721,607	4,082,411	5,443,214
2013	138,313,155	1,383	13,831	138,313	1,383,132	2,766,263	4,149,395	5,532,526
2014	139,562,034	1,396	13,956	139,562	1,395,620	2,791,241	4,186,861	5,582,481
2015	141,204,625	1,412	14,120	141,205	1,412,046	2,824,093	4,236,139	5,648,185
2016	140,888,785	1,409	14,089	140,889	1,408,888	2,817,776	4,226,664	5,635,551
2017	143,295,160	1,433	14,330	143,295	1,432,952	2,865,903	4,298,855	5,731,806
2018	144,317,866	1,443	14,432	144,318	1,443,179	2,886,357	4,329,536	5,772,715
2019	148,245,929	1,482	14,825	148,246	1,482,459	2,964,919	4,447,378	5,929,837
2020	157,494,242	1,575	15,749	157,494	1,574,942	3,149,885	4,724,827	6,299,770
2021	153,589,907	1,536	15,359	153,590	1,535,899	3,071,798	4,607,697	6,143,596
Adjusted gross income floor on percentiles (current whole dollars):								
2001	N/A	31,331,335	6,869,952	1,393,718	306,635	207,592	167,788	145,667
2002	N/A	25,921,482	5,891,214	1,245,352	296,194	200,654	164,409	144,575
2003	N/A	28,489,160	6,386,149	1,317,088	305,939	205,565	168,248	147,132
2004	N/A	38,780,500	8,455,107	1,617,918	339,993	224,320	181,127	156,665
2005	N/A	50,796,495	10,738,867	1,938,175	379,261	245,392	194,726	167,281
2006	N/A	54,665,360	11,649,460	2,124,625	402,603	258,800	205,835	176,455
2007	N/A	62,955,875	12,747,384	2,251,017	426,439	270,440	214,832	184,473
2008	N/A	49,546,782	10,097,827	1,867,652	392,513	260,381	209,750	181,624
2009	N/A	34,381,494	7,206,540	1,469,393	351,968	243,096	198,731	174,432
2010	N/A	45,039,369	8,762,618	1,634,386	369,691	252,785	205,942	179,023
2011	N/A	41,965,258	8,830,028	1,717,675	388,905	262,933	213,441	185,812
2012	N/A	62,068,187	12,104,014	2,161,175	434,682	285,908	227,923	196,416
2013	N/A	45,097,112	9,460,540	1,860,848	428,713	287,018	231,507	200,472
2014	N/A	56,981,718	11,407,987	2,136,762	465,626	306,650	245,902	211,261
2015	N/A	59,380,503	11,930,649	2,220,264	480,930	316,913	253,979	218,911
2016	N/A	53,052,900	10,963,921	2,124,117	480,804	319,796	256,673	221,381
2017	N/A	63,430,119	12,899,070	2,374,937	515,371	339,478	271,182	232,955
2018	N/A	68,934,261	13,576,286	2,514,209	540,009	359,368	286,106	245,050
2019	N/A	60,658,598	12,623,539	2,458,432	546,434	364,693	291,384	249,320
2020	N/A	77,008,517	14,757,246	2,614,565	548,336	366,358	290,860	248,513
2021	N/A	118,014,696	22,756,244	3,775,593	682,577	438,779	342,107	287,682

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income floor on percentiles (constant whole dollars): [1]								
2001	N/A	23,122,756	5,070,075	1,028,574	226,299	153,204	123,829	107,503
2002	N/A	18,838,286	4,281,406	905,052	215,257	145,824	119,483	105,069
2003	N/A	20,233,778	4,535,617	935,432	217,286	145,998	119,494	104,497
2004	N/A	26,837,716	5,851,285	1,119,666	235,289	155,239	125,347	108,419
2005	N/A	34,000,331	7,187,997	1,297,306	253,856	164,252	130,339	111,969
2006	N/A	35,450,947	7,554,773	1,377,837	261,091	167,834	133,486	114,433
2007	N/A	39,694,751	8,037,443	1,419,305	268,877	170,517	135,455	116,313
2008	N/A	30,083,049	6,131,043	1,133,972	238,320	158,094	127,353	110,276
2009	N/A	20,951,550	4,391,554	895,425	214,484	148,139	121,104	106,296
2010	N/A	27,002,020	5,253,368	979,848	221,637	151,550	123,466	107,328
2011	N/A	24,384,229	5,130,754	998,068	225,976	152,779	124,021	107,967
2012	N/A	35,346,348	6,892,946	1,230,737	247,541	162,818	129,797	111,854
2013	N/A	25,301,633	5,307,815	1,044,025	240,528	161,031	129,886	112,474
2014	N/A	31,464,229	6,299,275	1,179,880	257,110	169,326	135,782	116,654
2015	N/A	32,752,622	6,580,612	1,224,635	265,268	174,800	140,088	120,745
2016	N/A	28,895,915	5,971,635	1,156,926	261,876	174,181	139,800	120,578
2017	N/A	33,829,397	6,879,504	1,266,633	274,865	181,055	144,630	124,243
2018	N/A	35,884,571	7,067,301	1,308,802	281,108	187,073	148,936	127,564
2019	N/A	31,011,553	6,453,752	1,256,867	279,363	186,448	148,969	127,464
2020	N/A	38,893,190	7,453,155	1,320,487	276,937	185,029	146,899	125,512
2021	N/A	57,935,541	11,171,450	1,853,507	335,089	215,405	167,946	141,228
Adjusted gross income (millions of dollars):								
2001	6,116,274	84,705	216,684	492,437	1,064,928	1,360,872	1,582,562	1,768,355
2002	5,982,260	68,565	179,420	420,987	960,352	1,247,308	1,463,587	1,647,849
2003	6,156,994	83,238	206,010	465,594	1,030,178	1,327,075	1,549,825	1,738,945
2004	6,734,554	111,932	280,449	615,494	1,278,879	1,610,803	1,855,778	2,061,398
2005	7,365,689	143,370	362,581	783,762	1,560,659	1,932,055	2,202,354	2,426,492
2006	7,969,813	170,567	418,573	895,044	1,761,119	2,166,188	2,460,559	2,704,549
2007	8,621,963	219,494	503,678	1,030,091	1,971,021	2,411,916	2,729,468	2,992,467
2008	8,206,158	173,257	397,957	825,898	1,656,771	2,072,196	2,380,698	2,639,100
2009	7,578,641	126,242	281,687	601,504	1,304,627	1,684,139	1,973,637	2,219,853
2010	8,039,779	166,727	366,563	742,989	1,517,146	1,922,058	2,228,360	2,486,918
2011	8,317,188	144,984	342,338	737,251	1,555,701	1,984,960	2,306,674	2,578,137
2012	9,041,744	219,067	501,374	1,017,057	1,976,738	2,446,464	2,791,205	3,078,337
2013	9,033,840	168,992	384,881	815,662	1,719,794	2,195,723	2,550,046	2,847,179
2014	9,708,663	207,145	475,714	986,078	1,997,819	2,514,973	2,895,712	3,212,471
2015	10,142,620	214,647	495,201	1,033,473	2,094,906	2,636,987	3,034,889	3,366,920
2016	10,156,612	204,934	460,894	966,465	2,003,066	2,544,904	2,946,100	3,280,595
2017	10,936,500	256,250	565,453	1,150,471	2,301,449	2,889,391	3,321,003	3,680,328
2018	11,563,883	241,954	570,189	1,196,670	2,420,025	3,044,552	3,503,876	3,884,856
2019	11,882,850	214,487	522,449	1,140,517	2,393,383	3,042,810	3,523,664	3,921,774
2020	12,533,102	298,180	693,109	1,419,047	2,780,754	3,474,592	3,985,645	4,407,989
2021	14,722,246	442,772	1,043,040	2,105,765	3,872,395	4,696,443	5,288,349	5,768,825

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total income tax (millions of dollars): [2]								
2001	884,931	20,363	57,329	138,735	293,968	358,761	401,189	434,411
2002	794,282	16,728	48,388	119,894	262,820	323,052	362,355	393,407
2003	745,514	17,169	47,192	114,559	251,146	308,878	345,930	374,786
2004	829,096	21,437	59,739	141,937	300,802	367,392	409,259	440,979
2005	931,693	27,171	75,151	176,152	361,264	437,452	485,042	520,483
2006	1,020,438	30,860	83,499	196,358	401,610	485,109	536,823	575,603
2007	1,111,872	38,587	97,979	220,636	442,633	534,150	590,292	631,830
2008	1,028,669	33,136	83,085	187,200	385,857	470,285	523,500	563,684
2009	863,486	26,328	64,253	146,030	313,826	387,828	435,662	472,299
2010	949,144	31,453	76,390	169,734	354,810	436,043	488,303	528,045
2011	1,042,571	26,488	70,545	168,222	365,518	453,679	510,000	553,220
2012	1,184,978	38,563	97,902	220,414	451,328	550,934	613,192	660,121
2013	1,231,911	40,764	100,868	227,623	465,705	567,786	631,900	680,817
2014	1,374,379	49,740	123,288	272,826	542,640	656,229	727,556	780,687
2015	1,454,325	51,375	127,236	283,577	567,697	688,137	763,764	820,335
2016	1,442,385	46,845	115,384	261,423	538,257	658,950	735,763	793,331
2017	1,601,309	61,750	143,024	309,765	615,979	748,944	833,142	895,962
2018	1,536,178	55,455	139,455	310,631	615,716	737,900	815,821	876,470
2019	1,578,661	49,185	128,817	297,920	612,027	739,896	822,470	886,070
2020	1,708,081	70,771	174,466	376,728	722,732	860,441	948,113	1,016,226
2021	2,193,150	102,301	254,644	542,053	1,004,063	1,180,141	1,290,041	1,372,665
Average tax rate (percentage): [3]								
2001	14.47	24.04	26.46	28.17	27.60	26.36	25.35	24.57
2002	13.28	24.40	26.97	28.48	27.37	25.90	24.76	23.87
2003	12.11	20.63	22.91	24.60	24.38	23.28	22.32	21.55
2004	12.31	19.15	21.30	23.06	23.52	22.81	22.05	21.39
2005	12.65	18.95	20.73	22.48	23.15	22.64	22.02	21.45
2006	12.80	18.09	19.95	21.94	22.80	22.39	21.82	21.28
2007	12.90	17.58	19.45	21.42	22.46	22.15	21.63	21.11
2008	12.54	19.13	20.88	22.67	23.29	22.70	21.99	21.36
2009	11.39	20.86	22.81	24.28	24.05	23.03	22.07	21.28
2010	11.81	18.87	20.84	22.84	23.39	22.69	21.91	21.23
2011	12.54	18.27	20.61	22.82	23.50	22.86	22.11	21.46
2012	13.11	17.60	19.53	21.67	22.83	22.52	21.97	21.44
2013	13.64	24.12	26.21	27.91	27.08	25.86	24.78	23.91
2014	14.16	24.01	25.92	27.67	27.16	26.09	25.13	24.30
2015	14.34	23.93	25.69	27.44	27.10	26.10	25.17	24.36
2016	14.20	22.86	25.03	27.05	26.87	25.89	24.97	24.18
2017	14.64	24.10	25.29	26.93	26.76	25.92	25.09	24.34
2018	13.28	22.92	24.46	25.96	25.44	24.24	23.28	22.56
2019	13.29	22.93	24.66	26.12	25.57	24.32	23.34	22.59
2020	13.63	23.73	25.17	26.55	25.99	24.76	23.79	23.05
2021	14.90	23.10	24.41	25.74	25.93	25.13	24.39	23.79

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income share (percentage):								
2001	100.00	1.38	3.54	8.05	17.41	22.25	25.87	28.91
2002	100.00	1.15	3.00	7.04	16.05	20.85	24.47	27.55
2003	100.00	1.35	3.35	7.56	16.73	21.55	25.17	28.24
2004	100.00	1.66	4.16	9.14	18.99	23.92	27.56	30.61
2005	100.00	1.95	4.92	10.64	21.19	26.23	29.90	32.94
2006	100.00	2.14	5.25	11.23	22.10	27.18	30.87	33.93
2007	100.00	2.55	5.84	11.95	22.86	27.97	31.66	34.71
2008	100.00	2.11	4.85	10.06	20.19	25.25	29.01	32.16
2009	100.00	1.67	3.72	7.94	17.21	22.22	26.04	29.29
2010	100.00	2.07	4.56	9.24	18.87	23.91	27.72	30.93
2011	100.00	1.74	4.12	8.86	18.70	23.87	27.73	31.00
2012	100.00	2.42	5.55	11.25	21.86	27.06	30.87	34.05
2013	100.00	1.87	4.26	9.03	19.04	24.31	28.23	31.52
2014	100.00	2.13	4.90	10.16	20.58	25.90	29.83	33.09
2015	100.00	2.12	4.88	10.19	20.65	26.00	29.92	33.20
2016	100.00	2.02	4.54	9.52	19.72	25.06	29.01	32.30
2017	100.00	2.34	5.17	10.52	21.04	26.42	30.37	33.65
2018	100.00	2.09	4.93	10.35	20.93	26.33	30.30	33.59
2019	100.00	1.81	4.40	9.60	20.14	25.61	29.65	33.00
2020	100.00	2.38	5.53	11.32	22.19	27.72	31.80	35.17
2021	100.00	3.01	7.08	14.30	26.30	31.90	35.92	39.18
Total income tax share (percentage) [2]:								
2001	100.00	2.30	6.48	15.68	33.22	40.54	45.34	49.09
2002	100.00	2.11	6.09	15.09	33.09	40.67	45.62	49.53
2003	100.00	2.30	6.33	15.37	33.69	41.43	46.40	50.27
2004	100.00	2.59	7.21	17.12	36.28	44.31	49.36	53.19
2005	100.00	2.92	8.07	18.91	38.78	46.95	52.06	55.86
2006	100.00	3.02	8.18	19.24	39.36	47.54	52.61	56.41
2007	100.00	3.47	8.81	19.84	39.81	48.04	53.09	56.83
2008	100.00	3.22	8.08	18.20	37.51	45.72	50.89	54.80
2009	100.00	3.05	7.44	16.91	36.34	44.91	50.45	54.70
2010	100.00	3.31	8.05	17.88	37.38	45.94	51.45	55.63
2011	100.00	2.54	6.77	16.14	35.06	43.52	48.92	53.06
2012	100.00	3.25	8.26	18.60	38.09	46.49	51.75	55.71
2013	100.00	3.31	8.19	18.48	37.80	46.09	51.29	55.27
2014	100.00	3.62	8.97	19.85	39.48	47.75	52.94	56.80
2015	100.00	3.53	8.75	19.50	39.04	47.32	52.52	56.41
2016	100.00	3.25	8.00	18.12	37.32	45.68	51.01	55.00
2017	100.00	3.86	8.93	19.34	38.47	46.77	52.03	55.95
2018	100.00	3.61	9.08	20.22	40.08	48.03	53.11	57.06
2019	100.00	3.12	8.16	18.87	38.77	46.87	52.10	56.13
2020	100.00	4.14	10.21	22.06	42.31	50.37	55.51	59.50
2021	100.00	4.66	11.61	24.72	45.78	53.81	58.82	62.59

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles—continued						
	Top 5%	Top 10%	Top 20%	Top 25%	Top 30%	Top 40%	Top 50%
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of returns:							
2001	5,968,544	11,937,089	23,874,177	29,842,722	35,811,266	47,748,354	59,685,443
2002	5,992,528	11,985,056	23,970,112	29,962,640	35,955,168	47,940,224	59,925,281
2003	6,037,947	12,075,895	24,151,789	30,189,737	36,227,684	48,303,579	60,379,474
2004	6,125,499	12,250,997	24,501,995	30,627,494	36,752,992	49,003,990	61,254,987
2005	6,233,653	12,467,306	24,934,611	31,168,264	37,401,917	49,869,222	62,336,528
2006	6,422,058	12,844,117	25,688,233	32,110,291	38,532,350	51,376,466	64,220,583
2007	6,632,746	13,265,491	26,530,982	33,163,728	39,796,473	53,061,964	66,327,456
2008	6,644,589	13,289,177	26,578,354	33,222,943	39,867,531	53,156,708	66,445,885
2009	6,630,997	13,261,994	26,523,987	33,154,984	39,785,981	53,047,974	66,309,968
2010	6,751,675	13,503,349	27,006,698	33,758,373	40,510,048	54,013,397	67,516,746
2011	6,829,286	13,658,571	27,317,142	34,146,428	40,975,714	54,634,285	68,292,856
2012	6,804,018	13,608,035	27,216,071	34,020,088	40,824,106	54,432,141	68,040,177
2013	6,915,658	13,831,316	27,662,631	34,578,289	41,493,947	55,325,262	69,156,578
2014	6,978,102	13,956,203	27,912,407	34,890,509	41,868,610	55,824,814	69,781,017
2015	7,060,231	14,120,463	28,240,925	35,301,156	42,361,388	56,481,850	70,602,313
2016	7,044,439	14,088,879	28,177,757	35,222,196	42,266,636	56,355,514	70,444,393
2017	7,164,758	14,329,516	28,659,032	35,823,790	42,988,548	57,318,064	71,647,580
2018	7,215,893	14,431,787	28,863,573	36,079,467	43,295,360	57,727,146	72,158,933
2019	7,412,296	14,824,593	29,649,186	37,061,482	44,473,779	59,298,372	74,122,965
2020	7,874,712	15,749,424	31,498,848	39,373,561	47,248,273	62,997,697	78,747,121
2021	7,679,495	15,358,991	30,717,981	38,397,477	46,076,972	61,435,963	76,794,954
Adjusted gross income floor on percentiles (current whole dollars):							
2001	132,082	96,151	67,818	59,026	51,863	40,293	31,418
2002	130,750	95,699	67,928	59,066	51,721	40,073	31,299
2003	133,741	97,470	69,304	59,896	52,353	40,383	31,447
2004	140,758	101,838	72,069	62,794	54,765	42,081	32,622
2005	149,216	106,864	74,790	64,821	56,583	43,361	33,484
2006	157,390	112,016	77,776	67,291	58,505	44,748	34,417
2007	164,883	116,396	80,723	69,559	60,617	46,200	35,541
2008	163,512	116,813	80,886	69,813	60,535	46,120	35,340
2009	157,342	114,181	79,237	68,216	58,876	44,529	34,156
2010	161,579	116,623	80,462	69,126	59,512	44,895	34,338
2011	167,728	120,136	82,241	70,492	60,789	45,722	34,823
2012	175,817	125,195	85,440	73,354	63,222	47,475	36,055
2013	179,760	127,695	87,434	74,955	64,650	48,463	36,841
2014	188,996	133,445	90,606	77,714	66,868	50,083	38,173
2015	195,778	138,031	93,212	79,655	68,632	51,571	39,275
2016	197,651	139,713	94,620	80,921	69,581	52,529	40,078
2017	208,053	145,135	97,870	83,682	72,268	54,672	41,740
2018	217,913	151,935	101,765	87,044	75,083	57,092	43,614
2019	221,572	154,589	103,012	87,917	75,991	57,685	44,269
2020	220,521	152,321	100,723	85,853	73,572	55,213	42,184
2021	252,840	169,800	110,805	94,440	81,227	61,108	46,637

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5%	Top 10%	Top 20%	Top 25%	Top 30%	Top 40%	Top 50%
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Adjusted gross income floor on percentiles (constant whole dollars): [1]							
2001	97,477	70,960	50,050	43,562	38,275	29,737	23,187
2002	95,022	69,549	49,366	42,926	37,588	29,123	22,746
2003	94,987	69,226	49,222	42,540	37,183	28,681	22,335
2004	97,410	70,476	49,875	43,456	37,900	29,122	22,576
2005	99,877	71,529	50,060	43,388	37,873	29,023	22,412
2006	102,069	72,643	50,438	43,639	37,941	29,019	22,320
2007	103,962	73,390	50,897	43,858	38,220	29,130	22,409
2008	99,279	70,925	49,111	42,388	36,755	28,002	21,457
2009	95,882	69,580	48,286	41,570	35,878	27,135	20,814
2010	96,870	69,918	48,239	41,442	35,679	26,915	20,586
2011	97,460	69,806	47,787	40,960	35,322	26,567	20,234
2012	100,124	71,296	48,656	41,773	36,003	27,036	20,532
2013	100,854	71,643	49,055	42,053	36,272	27,190	20,670
2014	104,360	73,686	50,031	42,912	36,923	27,655	21,078
2015	107,986	76,134	51,413	43,935	37,855	28,445	21,663
2016	107,653	76,096	51,536	44,075	37,898	28,611	21,829
2017	110,962	77,405	52,197	44,630	38,543	29,158	22,261
2018	113,437	79,092	52,975	45,312	39,085	29,720	22,704
2019	113,278	79,033	52,665	44,947	38,850	29,491	22,632
2020	111,374	76,930	50,870	43,360	37,158	27,885	21,305
2021	124,124	83,358	54,396	46,362	39,876	29,999	22,895
Adjusted gross income (millions of dollars):							
2001	1,933,563	2,599,650	3,555,692	3,933,186	4,263,535	4,810,102	5,235,273
2002	1,812,094	2,472,326	3,431,568	3,811,534	4,143,048	4,689,683	5,114,828
2003	1,907,837	2,586,777	3,572,674	3,961,657	4,300,174	4,855,774	5,286,949
2004	2,243,098	2,968,169	4,010,897	4,423,150	4,782,507	5,371,578	5,826,206
2005	2,623,077	3,400,596	4,506,197	4,940,249	5,317,903	5,936,944	6,412,897
2006	2,918,422	3,759,733	4,947,104	5,412,038	5,815,385	6,474,937	6,980,130
2007	3,223,396	4,128,240	5,401,825	5,898,437	6,329,354	7,032,507	7,571,084
2008	2,867,730	3,772,889	5,055,298	5,554,583	5,986,923	6,690,342	7,228,036
2009	2,439,146	3,317,402	4,570,256	5,057,761	5,478,063	6,159,780	6,678,194
2010	2,716,199	3,631,364	4,927,262	5,430,952	5,864,278	6,564,169	7,095,680
2011	2,818,879	3,774,978	5,120,188	5,640,585	6,088,552	6,810,489	7,356,627
2012	3,330,944	4,327,899	5,722,980	6,261,677	6,725,553	7,473,507	8,037,800
2013	3,109,388	4,143,498	5,591,750	6,151,678	6,633,611	7,409,491	7,995,603
2014	3,490,867	4,583,416	6,104,146	6,690,287	7,193,799	8,002,581	8,614,544
2015	3,658,556	4,803,327	6,389,094	6,997,737	7,519,683	8,360,826	8,998,075
2016	3,574,828	4,729,405	6,333,469	6,950,051	7,479,129	8,331,664	8,979,705
2017	3,995,037	5,220,949	6,913,130	7,561,368	8,118,508	9,019,611	9,706,054
2018	4,217,996	5,511,117	7,289,834	7,969,121	8,552,653	9,499,838	10,221,814
2019	4,269,727	5,621,027	7,472,188	8,177,266	8,783,586	9,766,007	10,517,131
2020	4,775,995	6,198,022	8,130,111	8,862,578	9,488,648	10,494,409	11,257,092
2021	6,182,180	7,745,525	9,828,343	10,613,602	11,286,435	12,368,649	13,191,209

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5%	Top 10%	Top 20%	Top 25%	Top 30%	Top 40%	Top 50%
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total income tax (millions of dollars): [2]							
2001	462,288	563,525	681,732	721,756	755,307	807,098	841,587
2002	419,871	513,320	620,746	656,602	687,111	731,873	760,808
2003	399,176	483,792	582,130	617,015	645,885	688,113	715,163
2004	467,165	558,007	659,803	694,983	724,830	769,074	797,040
2005	549,068	647,115	755,252	792,545	823,488	869,272	898,262
2006	607,088	715,108	832,153	872,385	905,569	954,823	985,657
2007	666,021	782,903	909,392	952,964	988,633	1,041,166	1,074,502
2008	597,246	711,873	837,561	880,244	915,035	965,691	996,815
2009	502,274	603,504	712,700	749,022	777,801	818,789	842,286
2010	560,649	670,319	787,407	826,796	858,000	901,560	926,782
2011	588,967	711,663	846,579	892,616	929,529	981,800	1,012,460
2012	698,543	831,445	975,377	1,024,046	1,063,388	1,119,368	1,152,063
2013	721,242	859,863	1,011,220	1,062,798	1,104,510	1,163,238	1,197,603
2014	824,153	974,124	1,137,716	1,192,679	1,236,678	1,299,383	1,336,637
2015	866,447	1,026,601	1,201,501	1,259,698	1,306,271	1,373,073	1,413,200
2016	839,898	1,002,072	1,180,713	1,240,010	1,288,231	1,356,952	1,398,523
2017	946,954	1,122,158	1,314,957	1,378,757	1,430,369	1,505,513	1,551,537
2018	926,367	1,096,343	1,279,036	1,336,041	1,382,868	1,450,202	1,491,041
2019	938,429	1,117,856	1,308,416	1,367,843	1,416,809	1,487,163	1,530,288
2020	1,071,681	1,258,335	1,450,659	1,511,786	1,560,458	1,628,375	1,668,410
2021	1,439,657	1,662,623	1,887,736	1,956,857	2,013,237	2,093,279	2,141,925
Average tax rate (percentage): [3]							
2001	23.91	21.68	19.17	18.35	17.72	16.78	16.08
2002	23.17	20.76	18.09	17.23	16.58	15.61	14.87
2003	20.92	18.70	16.29	15.57	15.02	14.17	13.53
2004	20.83	18.80	16.45	15.71	15.16	14.32	13.68
2005	20.93	19.03	16.76	16.04	15.49	14.64	14.01
2006	20.80	19.02	16.82	16.12	15.57	14.75	14.12
2007	20.66	18.96	16.83	16.16	15.62	14.81	14.19
2008	20.83	18.87	16.57	15.85	15.28	14.43	13.79
2009	20.59	18.19	15.59	14.81	14.20	13.29	12.61
2010	20.64	18.46	15.98	15.22	14.63	13.73	13.06
2011	20.89	18.85	16.53	15.82	15.27	14.42	13.76
2012	20.97	19.21	17.04	16.35	15.81	14.98	14.33
2013	23.20	20.75	18.08	17.28	16.65	15.70	14.98
2014	23.61	21.25	18.64	17.83	17.19	16.24	15.52
2015	23.68	21.37	18.81	18.00	17.37	16.42	15.71
2016	23.49	21.19	18.64	17.84	17.22	16.29	15.57
2017	23.70	21.49	19.02	18.23	17.62	16.69	15.99
2018	21.96	19.89	17.55	16.77	16.17	15.27	14.59
2019	21.98	19.89	17.51	16.73	16.13	15.23	14.55
2020	22.44	20.30	17.84	17.06	16.45	15.52	14.82
2021	23.29	21.47	19.21	18.44	17.84	16.92	16.24

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5%	Top 10%	Top 20%	Top 25%	Top 30%	Top 40%	Top 50%
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Adjusted gross income share (percentage):							
2001	31.61	42.50	58.13	64.31	69.71	78.64	85.60
2002	30.29	41.33	57.36	63.71	69.26	78.39	85.50
2003	30.99	42.01	58.03	64.34	69.84	78.87	85.87
2004	33.31	44.07	59.56	65.68	71.01	79.76	86.51
2005	35.61	46.17	61.18	67.07	72.20	80.60	87.06
2006	36.62	47.17	62.07	67.91	72.97	81.24	87.58
2007	37.39	47.88	62.65	68.41	73.41	81.57	87.81
2008	34.95	45.98	61.60	67.69	72.96	81.53	88.08
2009	32.18	43.77	60.30	66.74	72.28	81.28	88.12
2010	33.78	45.17	61.29	67.55	72.94	81.65	88.26
2011	33.89	45.39	61.56	67.82	73.20	81.88	88.45
2012	36.84	47.87	63.30	69.25	74.38	82.66	88.90
2013	34.42	45.87	61.90	68.10	73.43	82.02	88.51
2014	35.96	47.21	62.87	68.91	74.10	82.43	88.73
2015	36.07	47.36	62.99	68.99	74.14	82.43	88.72
2016	35.20	46.56	62.36	68.43	73.64	82.03	88.41
2017	36.53	47.74	63.21	69.14	74.23	82.47	88.75
2018	36.48	47.66	63.04	68.91	73.96	82.15	88.39
2019	35.93	47.30	62.88	68.82	73.92	82.19	88.51
2020	38.11	49.45	64.87	70.71	75.71	83.73	89.82
2021	41.99	52.61	66.76	72.09	76.66	84.01	89.60
Total income tax share (percentage) [2]:							
2001	52.24	63.68	77.04	81.56	85.35	91.20	95.10
2002	52.86	64.63	78.15	82.67	86.51	92.14	95.79
2003	53.54	64.89	78.08	82.76	86.64	92.30	95.93
2004	56.35	67.30	79.58	83.82	87.42	92.76	96.13
2005	58.93	69.46	81.06	85.07	88.39	93.30	96.41
2006	59.49	70.08	81.55	85.49	88.74	93.57	96.59
2007	59.90	70.41	81.79	85.71	88.92	93.64	96.64
2008	58.06	69.20	81.42	85.57	88.95	93.88	96.90
2009	58.17	69.89	82.54	86.74	90.08	94.82	97.54
2010	59.07	70.62	82.96	87.11	90.40	94.99	97.64
2011	56.49	68.26	81.20	85.62	89.16	94.17	97.11
2012	58.95	70.17	82.31	86.42	89.74	94.46	97.22
2013	58.55	69.80	82.09	86.27	89.66	94.43	97.22
2014	59.97	70.88	82.78	86.78	89.98	94.54	97.25
2015	59.58	70.59	82.62	86.62	89.82	94.41	97.17
2016	58.23	69.47	81.86	85.97	89.31	94.08	96.96
2017	59.14	70.08	82.12	86.10	89.33	94.02	96.89
2018	60.30	71.37	83.26	86.97	90.02	94.40	97.06
2019	59.44	70.81	82.88	86.65	89.75	94.20	96.94
2020	62.74	73.67	84.93	88.51	91.36	95.33	97.68
2021	65.64	75.81	86.07	89.23	91.80	95.45	97.66

N/A—Not applicable.
[1] For Table 4.1, constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2021 the CPI-U = 270.970.
[2] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, refundable child tax credit, American opportunity credit, health coverage tax credit, recovery rebate, qualified sick and family leave credit, refundable child and dependent care credit, and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960 and the tax from Form 4970, Tax on Accumulation Distribution of Trusts. It does not include any refundable portions of these credits.
[3] The average tax rate was computed by dividing total income tax (see footnote 2) by adjusted gross income.
[4] 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.
SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 4.2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50%	Bottom 75%	Bottom 90%	Bottom 95%	Bottom 99%
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
2001	119,370,886	59,685,443	89,528,165	107,433,797	113,402,342	118,177,177
2002	119,850,561	59,925,281	89,887,921	107,865,505	113,858,033	118,652,055
2003	120,758,947	60,379,474	90,569,210	108,683,052	114,721,000	119,551,358
2004	122,509,974	61,254,987	91,882,481	110,258,977	116,384,475	121,284,874
2005	124,673,055	62,336,528	93,504,791	112,205,750	118,439,402	123,426,324
2006	128,441,165	64,220,583	96,330,874	115,597,049	122,019,107	127,156,753
2007	[3] 132,654,911	66,327,456	99,491,183	119,389,420	126,022,165	131,328,362
2008	132,891,770	66,445,885	99,668,828	119,602,593	126,247,182	131,562,852
2009	132,619,936	66,309,968	99,464,952	119,357,942	125,988,939	131,293,737
2010	135,033,492	67,516,746	101,275,119	121,530,143	128,281,817	133,683,157
2011	136,585,712	68,292,856	102,439,284	122,927,141	129,756,426	135,219,855
2012	136,080,353	68,040,177	102,060,265	122,472,318	129,276,335	134,719,549
2013	138,313,155	69,156,578	103,734,866	124,481,840	131,397,497	136,930,023
2014	139,562,034	69,781,017	104,671,526	125,605,831	132,583,932	138,166,414
2015	141,204,625	70,602,313	105,903,469	127,084,163	134,144,394	139,792,579
2016	140,888,785	70,444,393	105,666,589	126,799,907	133,844,346	139,479,897
2017	143,295,160	71,647,580	107,471,370	128,965,644	136,130,402	141,862,208
2018	144,317,866	72,158,933	108,238,400	129,886,079	137,101,973	142,874,687
2019	148,245,929	74,122,965	111,184,447	133,421,336	140,833,633	146,763,470
2020	157,494,242	78,747,121	118,120,682	141,744,818	149,619,530	155,919,300
2021	153,589,907	76,794,954	115,192,430	138,230,916	145,910,412	152,054,008
Adjusted gross income (millions of dollars):						
2001	6,116,274	881,001	2,183,088	3,516,624	4,182,711	5,051,346
2002	5,982,260	867,431	2,170,726	3,509,933	4,170,166	5,021,907
2003	6,156,994	870,045	2,195,336	3,570,217	4,249,157	5,126,816
2004	6,734,554	908,348	2,311,404	3,766,385	4,491,456	5,455,674
2005	7,365,689	952,792	2,425,440	3,965,094	4,742,612	5,805,030
2006	7,969,813	989,682	2,557,775	4,210,079	5,051,390	6,208,693
2007	8,621,963	1,050,879	2,723,525	4,493,722	5,398,566	6,650,942
2008	8,206,158	978,122	2,651,575	4,433,269	5,338,428	6,549,387
2009	7,578,641	900,447	2,520,880	4,261,239	5,139,495	6,274,014
2010	8,039,779	944,099	2,608,826	4,408,415	5,323,580	6,522,633
2011	8,317,188	960,561	2,676,602	4,542,210	5,498,309	6,761,487
2012	9,041,744	1,003,944	2,780,067	4,713,845	5,710,800	7,065,006
2013	9,033,840	1,038,237	2,882,162	4,890,343	5,924,452	7,314,046
2014	9,708,663	1,094,119	3,018,376	5,125,247	6,217,796	7,710,844
2015	10,142,620	1,144,545	3,144,883	5,339,293	6,484,064	8,047,714
2016	10,156,612	1,176,907	3,206,562	5,427,208	6,581,784	8,153,546
2017	10,936,500	1,230,446	3,375,132	5,715,551	6,941,463	8,635,051
2018	11,563,883	1,342,069	3,594,762	6,052,766	7,345,887	9,143,858
2019	11,882,850	1,365,719	3,705,584	6,261,823	7,613,122	9,489,467
2020	12,533,102	1,276,009	3,670,524	6,335,079	7,757,107	9,752,348
2021	14,722,246	1,531,038	4,108,644	6,976,721	8,540,066	10,849,852

Footnotes at end of table.

Table 4.2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50%	Bottom 75%	Bottom 90%	Bottom 95%	Bottom 99%
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax (millions of dollars): [1]						
2001	884,931	43,344	163,175	321,406	422,643	590,963
2002	794,282	33,474	137,679	280,962	374,411	531,462
2003	745,514	30,351	128,499	261,722	346,338	494,368
2004	829,096	32,054	134,114	271,089	361,932	528,294
2005	931,693	33,431	139,143	284,578	382,625	570,430
2006	1,020,438	34,781	148,053	305,330	413,350	618,828
2007	1,111,872	37,371	158,909	328,969	445,851	669,239
2008	1,028,669	31,857	148,425	316,797	431,423	642,812
2009	863,486	21,200	114,465	259,982	361,213	549,660
2010	949,144	22,363	122,347	278,824	388,495	594,333
2011	1,042,571	30,109	149,953	330,907	453,605	677,052
2012	1,184,978	32,915	160,934	353,533	486,435	733,650
2013	1,231,911	34,307	169,113	372,048	510,669	766,206
2014	1,374,379	37,740	181,700	400,255	550,226	831,738
2015	1,454,325	41,125	194,628	427,723	587,879	886,628
2017	1,601,309	49,772	222,552	479,151	654,355	985,330
2018	1,536,178	45,137	200,137	439,835	609,811	920,462
2019	1,578,661	48,373	210,818	460,789	640,232	966,634
2020	1,708,081	39,671	196,295	449,746	636,400	985,349
2021	2,193,150	51,225	236,293	530,527	753,493	1,189,087
Average tax rate (percentage): [2]						
2001	14.47	4.92	7.47	9.14	10.10	11.70
2002	13.28	3.86	6.34	8.00	8.98	10.58
2003	12.11	3.49	5.85	7.33	8.15	9.64
2004	12.31	3.53	5.80	7.20	8.06	9.68
2005	12.65	3.51	5.74	7.18	8.07	9.83
2006	12.80	3.51	5.79	7.25	8.18	9.97
2007	12.90	3.56	5.83	7.32	8.26	10.06
2008	12.54	3.26	5.60	7.15	8.08	9.81
2009	11.39	2.35	4.54	6.10	7.03	8.76
2010	11.81	2.37	4.69	6.32	7.30	9.11
2011	12.54	3.13	5.60	7.29	8.25	10.01
2012	13.11	3.28	5.79	7.50	8.52	10.38
2013	13.64	3.30	5.87	7.61	8.62	10.48
2014	14.16	3.45	6.02	7.81	8.85	10.79
2015	14.34	3.59	6.19	8.01	9.07	11.02
2016	14.20	3.73	6.31	8.11	9.15	11.09
2017	14.64	4.05	6.59	8.38	9.43	11.41
2018	13.28	3.36	5.57	7.27	8.30	10.07
2019	13.29	3.54	5.69	7.36	8.41	10.19
2020	13.63	3.11	5.35	7.10	8.20	10.10
2021	14.90	3.35	5.75	7.60	8.82	10.96

Footnotes at end of table.

Table 4.2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2021—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50%	Bottom 75%	Bottom 90%	Bottom 95%	Bottom 99%
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income share (percentage):						
2001	100.00	14.40	35.69	57.50	68.39	82.59
2002	100.00	14.50	36.29	58.67	69.71	83.95
2003	100.00	14.13	35.66	57.99	69.01	83.27
2004	100.00	13.49	34.32	55.93	66.69	81.01
2005	100.00	12.94	32.93	53.83	64.39	78.81
2006	100.00	12.42	32.09	52.83	63.38	77.90
2007	100.00	12.19	31.59	52.12	62.61	77.14
2008	100.00	11.92	32.31	54.02	65.05	79.81
2009	100.00	11.88	33.26	56.23	67.82	82.79
2010	100.00	11.74	32.45	54.83	66.22	81.13
2011	100.00	11.55	32.18	54.61	66.11	81.30
2012	100.00	11.10	30.75	52.13	63.16	78.14
2013	100.00	11.49	31.90	54.13	65.58	80.96
2014	100.00	11.27	31.09	52.79	64.04	79.42
2015	100.00	11.28	31.01	52.64	63.93	79.35
2016	100.00	11.59	31.57	53.44	64.80	80.28
2017	100.00	11.25	30.86	52.26	63.47	78.96
2018	100.00	11.61	31.09	52.34	63.52	79.07
2019	100.00	11.49	31.18	52.70	64.07	79.86
2020	100.00	10.18	29.29	50.55	61.89	77.81
2021	100.00	10.40	27.91	47.39	58.01	73.70
Total income tax share (percentage) [1]:						
2001	100.00	4.90	18.44	36.32	47.76	66.78
2002	100.00	4.21	17.33	35.37	47.14	66.91
2003	100.00	4.07	17.24	35.11	46.46	66.31
2004	100.00	3.87	16.18	32.70	43.65	63.72
2005	100.00	3.59	14.93	30.54	41.07	61.23
2006	100.00	3.41	14.51	29.92	40.51	60.64
2007	100.00	3.36	14.29	29.59	40.10	60.19
2008	100.00	3.10	14.43	30.80	41.94	62.49
2009	100.00	2.46	13.26	30.11	41.83	63.66
2010	100.00	2.36	12.89	29.38	40.93	62.62
2011	100.00	2.89	14.38	31.74	43.51	64.94
2012	100.00	2.78	13.58	29.83	41.05	61.91
2013	100.00	2.78	13.73	30.20	41.45	62.20
2014	100.00	2.75	13.22	29.12	40.03	60.52
2015	100.00	2.83	13.38	29.41	40.42	60.96
2016	100.00	3.04	14.03	30.53	41.77	62.68
2017	100.00	3.11	13.90	29.92	40.86	61.53
2018	100.00	2.94	13.03	28.63	39.70	59.92
2019	100.00	3.06	13.35	29.19	40.56	61.23
2020	100.00	2.32	11.49	26.33	37.26	57.69
2021	100.00	2.34	10.77	24.19	34.36	54.22

N/A—Not applicable.

[1] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, refundable child tax credit, American opportunity credit, health coverage tax credit, recovery rebate, qualified sick and family leave credit, refundable child and dependent care credit, and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960 and the tax from Form 4970, Tax on Accumulation Distribution of Trusts. It does not include any refundable portions of these credits.

[2] The average tax rate was computed by dividing total income tax (see footnote 1) by adjusted gross income.

[3] 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.

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Table 4.3. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2021 (Filing Year 2022)

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

Descending cumulative percentiles	Number of returns	Adjusted gross income floor on percentiles (whole dollars):	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Ordinary dividends		Qualified dividends	
				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)
All returns, total	**153,589,907**	**N/A**	**14,722,246,300**	**119,542,677**	**8,961,333,582**	**48,340,669**	**103,362,768**	**31,454,345**	**385,134,700**	**29,761,322**	**294,555,195**
0.001%	1,536	118,014,696	442,772,113	1,160	34,502,783	1,529	8,539,871	1,515	30,237,402	1,486	26,443,319
0.01%	15,359	22,756,244	1,043,040,240	12,074	127,791,741	15,228	19,617,823	14,794	61,501,545	14,524	52,576,281
0.1%	153,590	3,775,593	2,105,765,330	122,755	379,982,192	150,540	35,310,004	141,895	115,649,894	139,387	96,605,419
1%	1,535,899	682,577	3,872,395,009	1,275,743	1,132,606,943	1,414,806	53,033,931	1,312,730	194,933,261	1,284,207	157,933,180
2%	3,071,798	438,779	4,696,443,166	2,580,923	1,605,998,581	2,706,768	58,782,063	2,495,501	226,727,262	2,437,324	182,294,072
3%	4,607,697	342,107	5,288,348,908	3,894,696	1,971,278,439	3,910,741	62,559,223	3,606,000	246,344,253	3,518,941	196,912,013
4%	6,143,596	287,682	5,768,825,147	5,220,489	2,286,662,836	5,038,981	65,216,542	4,617,025	260,177,210	4,506,874	207,154,118
5%	7,679,495	252,840	6,182,179,952	6,542,557	2,563,842,054	6,125,416	67,434,948	5,557,917	271,204,139	5,419,059	215,289,301
10%	15,358,991	169,800	7,745,525,269	13,183,319	3,656,919,447	11,114,967	74,368,336	9,537,547	304,404,242	9,243,487	239,329,304
20%	30,717,981	110,805	9,828,343,155	26,154,920	5,147,262,171	19,253,701	82,505,201	15,224,290	335,791,379	14,676,292	261,508,620
25%	38,397,477	94,440	10,613,602,494	32,581,839	5,714,960,866	22,797,402	85,795,525	17,464,640	345,040,471	16,813,296	267,586,931
30%	46,076,972	81,227	11,286,434,654	39,015,261	6,205,905,758	25,884,680	88,076,493	19,475,562	352,711,053	18,711,759	272,841,821
40%	61,435,963	61,108	12,368,648,937	51,909,796	7,018,154,510	31,029,897	91,259,227	22,599,751	362,907,161	21,640,597	279,880,558
50%	76,794,954	46,637	13,191,208,741	64,995,686	7,660,679,120	35,052,547	93,938,637	24,934,393	369,443,375	23,819,102	284,276,467

Descending cumulative percentiles	Sales of capital assets, net gain less loss [1]		Capital gains subject to preferential tax rates		Business or profession (from Schedules C and F)				Partnership and S corporation			
					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	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	**24,365,169**	**2,051,482,867**	**29,962,284**	**2,125,996,355**	**20,938,194**	**525,212,863**	**8,515,145**	**141,006,334**	**6,358,251**	**1,207,828,212**	**2,931,250**	**232,997,901**
0.001%	1,446	291,128,669	1,516	292,218,888	250	1,256,562	261	810,303	843	58,625,120	613	24,600,001
0.01%	14,063	641,589,822	15,052	639,503,844	2,706	5,311,068	1,928	2,827,829	9,043	167,162,989	4,832	44,150,486
0.1%	131,729	1,091,558,088	147,110	1,096,444,223	28,540	22,445,285	14,866	6,427,617	90,970	425,989,628	35,202	68,964,677
1%	1,160,708	1,505,662,778	1,370,444	1,532,235,143	295,229	77,770,258	122,305	14,172,729	722,023	826,982,516	214,559	97,609,073
2%	2,170,499	1,628,751,161	2,616,593	1,666,961,438	593,894	110,130,280	232,512	17,816,934	1,198,576	933,626,790	355,261	106,661,797
3%	3,108,268	1,698,521,761	3,785,611	1,743,492,011	864,636	135,178,203	328,897	20,209,792	1,564,440	987,544,534	461,413	112,199,372
4%	3,949,729	1,743,187,054	4,847,979	1,793,502,836	1,131,933	155,295,339	423,401	22,362,191	1,846,862	1,019,844,912	553,114	115,918,614
5%	4,732,205	1,777,487,619	5,842,969	1,831,516,564	1,390,650	172,181,567	531,406	24,476,304	2,086,113	1,042,767,880	640,148	119,266,195
10%	7,877,928	1,871,962,041	9,971,903	1,938,104,538	2,551,480	223,656,383	1,046,717	32,749,612	2,984,130	1,104,660,264	974,765	128,318,549
20%	12,303,129	1,949,931,453	15,876,737	2,028,732,078	4,639,596	287,681,087	2,052,053	45,227,811	3,989,395	1,148,206,619	1,429,540	138,722,228
25%	14,048,282	1,972,658,101	18,212,891	2,054,198,820	5,562,241	308,757,466	2,551,369	51,113,603	4,348,078	1,160,799,978	1,594,975	142,377,245
30%	15,599,082	1,987,460,739	20,287,418	2,071,987,667	6,429,680	329,531,667	3,004,548	56,802,089	4,637,952	1,170,093,992	1,731,151	145,225,865
40%	17,984,505	2,005,453,723	23,466,273	2,094,439,484	8,119,117	364,257,275	3,797,442	66,075,397	5,098,008	1,182,696,588	1,946,953	149,586,461
50%	19,772,453	2,016,793,697	25,820,286	2,108,483,424	9,731,703	395,505,612	4,578,370	74,580,729	5,450,911	1,190,738,084	2,128,024	153,734,917

Footnotes at end of table.

Table 4.3. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2021 (Filing Year 2022)— Continued

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

Descending cumulative percentiles	Total statutory adjustments		Total standard deduction		Itemized deductions							
					Total		Total taxes paid deduction [2]		Total interest paid deduction		Total contributions 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
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**32,439,416**	**141,016,725**	**134,817,114**	**2,454,849,468**	**14,794,233**	**659,147,733**	**14,642,963**	**119,381,393**	**11,752,001**	**163,264,442**	**12,099,741**	**263,164,606**
0.001%	905	260,589	58	1,261	1,478	51,858,749	1,476	87,104	1,317	3,903,784	1,457	47,772,201
0.01%	8,632	1,125,085	1,396	31,972	13,963	89,653,203	13,928	356,657	11,928	7,599,144	13,673	80,211,765
0.1%	81,274	4,991,430	28,455	667,232	125,132	140,516,882	124,871	1,604,744	104,082	13,481,833	120,644	118,599,749
1%	685,623	25,607,151	549,994	13,210,838	985,878	218,891,753	983,760	10,117,667	839,036	30,825,608	916,981	160,866,243
2%	1,250,844	38,010,488	1,320,729	31,827,002	1,751,041	257,741,082	1,747,378	17,582,404	1,506,548	43,148,234	1,601,390	175,328,335
3%	1,740,685	46,517,589	2,203,388	52,913,560	2,404,277	285,987,176	2,398,301	23,911,194	2,078,836	52,882,367	2,193,195	184,137,394
4%	2,206,801	52,430,386	3,163,261	76,043,274	2,980,301	308,794,529	2,973,554	29,489,492	2,584,628	60,901,643	2,697,167	190,857,368
5%	2,655,160	57,472,892	4,194,288	100,679,338	3,485,172	328,848,484	3,477,554	34,327,945	3,017,866	67,610,232	3,141,913	196,632,349
10%	4,730,951	73,098,531	9,831,689	235,637,284	5,527,262	400,991,062	5,511,397	53,448,333	4,744,247	90,537,049	4,933,298	215,465,919
20%	9,032,075	91,780,448	22,342,086	526,372,360	8,375,831	488,258,376	8,341,995	78,305,050	7,115,481	116,571,433	7,338,221	236,062,674
25%	10,750,760	98,001,123	28,840,451	669,780,509	9,556,963	520,440,998	9,516,806	87,683,122	8,088,073	126,666,565	8,252,169	242,487,497
30%	12,366,019	103,260,370	35,487,923	808,985,529	10,588,979	549,276,643	10,545,368	95,490,141	8,920,778	135,189,387	9,058,665	247,228,750
40%	15,582,233	111,638,243	49,275,246	1,072,824,955	12,159,636	590,222,034	12,091,186	106,046,917	10,151,697	146,944,896	10,257,095	254,420,639
50%	18,650,507	119,161,004	63,645,593	1,321,878,018	13,147,271	616,050,473	13,057,549	111,710,654	10,822,584	153,602,153	10,979,733	258,188,967

Descending cumulative percentiles	Itemized deductions—continued		Qualified business income deduction		Taxable income		Alternative minimum tax		Tax credits			
	Total unlimited miscellaneous deductions								Total		Foreign tax credit	
	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)
All returns, total	**931,120**	**36,891,262**	**25,685,467**	**205,486,753**	**126,119,165**	**11,744,227,422**	**243,380**	**5,598,074**	**38,057,831**	**64,965,651**	**10,678,747**	**29,437,456**
0.001%	684	95,661	928	7,291,641	1,526	383,734,682	409	139,574	1,393	3,661,204	1,313	2,964,240
0.01%	5,053	1,488,924	10,915	21,319,634	15,297	932,447,496	3,271	377,586	13,215	7,722,171	12,240	6,135,316
0.1%	32,303	6,806,036	117,284	55,396,001	153,228	1,909,659,961	30,624	1,353,656	119,759	16,040,321	110,051	12,437,127
1%	128,888	16,124,883	1,069,354	101,446,482	1,534,362	3,539,244,309	163,993	3,981,587	966,317	27,722,406	884,311	20,974,745
2%	180,924	19,454,673	1,963,494	113,829,930	3,069,324	4,293,219,114	181,628	4,364,773	1,721,083	31,051,580	1,558,836	23,333,723
3%	222,964	21,308,983	2,842,483	124,538,818	4,604,731	4,824,821,284	193,906	4,743,053	2,510,000	32,997,891	2,144,491	24,519,421
4%	250,502	22,293,651	3,626,139	132,639,988	6,140,087	5,250,954,973	200,753	4,945,713	3,233,708	34,426,047	2,649,799	25,317,258
5%	276,003	23,198,249	4,340,016	138,858,118	7,675,062	5,613,096,624	204,377	4,983,202	3,904,429	35,555,880	3,078,171	25,835,830
10%	389,158	26,443,467	7,281,479	157,573,387	15,348,973	6,949,148,736	223,634	5,218,573	6,981,211	39,725,786	4,763,318	27,329,526
20%	561,288	30,075,683	11,574,150	175,732,825	30,694,981	8,632,890,323	230,872	5,285,215	11,902,960	46,616,096	6,795,738	28,444,198
25%	625,441	31,635,344	13,239,975	181,117,594	38,365,501	9,235,831,799	231,615	5,289,153	13,883,094	49,051,026	7,545,295	28,704,444
30%	679,701	32,540,970	14,761,438	185,685,419	46,032,374	9,735,540,101	233,943	5,295,282	15,782,326	50,996,601	8,165,826	28,849,586
40%	760,666	34,004,269	17,339,423	192,705,988	61,350,034	10,504,469,042	235,436	5,297,876	19,631,811	54,824,585	9,164,721	29,157,118
50%	825,992	35,277,007	19,550,050	197,848,980	76,650,229	11,046,482,716	238,171	5,322,840	23,570,493	57,836,261	9,804,645	29,283,809

Footnotes at end of table.

Table 4.3. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2021 (Filing Year 2022)— Continued

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

Descending cumulative percentiles	Tax credits—continued									
	Child care credit		Nonrefundable education credit		Retirement savings contribution credit		Nonrefundable child and other dependent tax credit		General business credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**601,920**	**1,077,709**	**8,122,952**	**8,279,606**	**9,199,130**	**1,759,140**	**11,778,814**	**8,724,570**	**521,077**	**7,056,195**
0.001%	0	0	0	0	0	0	0	0	801	646,531
0.01%	14	15	0	0	0	0	0	0	6,031	1,391,264
0.1%	199	150	0	0	0	0	0	0	39,533	3,046,464
1%	2,662	1,805	0	0	0	0	0	0	166,551	5,269,194
2%	5,945	3,876	0	0	0	0	13,326	14,888	219,691	5,771,740
3%	21,817	22,936	0	0	0	0	217,546	191,006	252,251	6,011,439
4%	34,086	38,362	0	0	0	0	433,649	375,672	272,530	6,143,336
5%	51,227	59,134	0	0	0	0	658,882	558,167	291,682	6,280,470
10%	144,983	184,460	139,522	53,920	0	0	1,824,752	1,509,739	353,045	6,559,239
20%	268,136	481,222	1,457,212	1,844,872	0	0	3,917,530	3,283,068	405,064	6,793,881
25%	320,155	611,124	1,929,410	2,444,512	0	0	4,750,054	4,017,717	424,554	6,852,002
30%	367,264	703,100	2,402,884	2,924,824	0	0	5,586,453	4,704,535	438,882	6,883,365
40%	445,684	879,340	3,370,986	4,122,021	515,133	93,935	7,121,762	5,911,625	466,791	6,958,816
50%	497,886	961,196	4,270,636	5,183,877	1,909,383	328,885	8,455,887	6,898,541	482,796	6,989,308

Descending cumulative percentiles	Tax credits—continued				Total income tax [3]		Average tax rate (percentage) [4]	Adjusted gross income share (percentage)	Total income tax share (percentage)
	General business credit		Prior year minimum tax credit						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**521,077**	**7,056,195**	**123,204**	**1,491,132**	**102,352,089**	**2,193,149,891**	**14.90**	**100.00**	**100.00**
0.001%	801	646,531	78	22,269	1,536	102,300,622	23.10	3.01	4.66
0.01%	6,031	1,391,264	630	139,711	15,351	254,644,452	24.41	7.08	11.61
0.1%	39,533	3,046,464	4,930	445,643	153,492	542,053,408	25.74	14.30	24.72
1%	166,551	5,269,194	26,936	1,004,596	1,534,541	1,004,062,801	25.93	26.30	45.78
2%	219,691	5,771,740	45,184	1,148,587	3,068,539	1,180,141,498	25.13	31.90	53.81
3%	252,251	6,011,439	59,819	1,227,726	4,602,347	1,290,041,124	24.39	35.92	58.82
4%	272,530	6,143,336	70,475	1,290,383	6,135,185	1,372,665,071	23.79	39.18	62.59
5%	291,682	6,280,470	77,620	1,335,561	7,668,844	1,439,656,957	23.29	41.99	65.64
10%	353,045	6,559,239	90,572	1,406,723	15,317,032	1,662,622,501	21.47	52.61	75.81
20%	405,064	6,793,881	101,363	1,459,048	30,480,899	1,887,735,526	19.21	66.76	86.07
25%	424,554	6,852,002	104,761	1,465,359	37,874,232	1,956,856,894	18.44	72.09	89.23
30%	438,882	6,883,365	108,939	1,477,999	45,190,336	2,013,236,531	17.84	76.66	91.80
40%	466,791	6,958,816	112,491	1,485,576	59,236,268	2,093,279,292	16.92	84.01	95.45
50%	482,796	6,989,308	114,669	1,486,161	72,389,839	2,141,924,617	16.24	89.60	97.66

N/A—Not applicable.

[1] Includes capital gain distributions reported on Form 1040.

[2] For 2021, the deduction of state and local income, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 if married filing separately).

[3] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, refundable child tax credit, American opportunity credit, health coverage tax credit, recovery rebate, qualified sick and family leave credit, refundable child and dependent care credit, and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960 and the tax from Form 4970, Tax on Accumulation Distribution of Trusts. It does not include any refundable portions of these credits.

[4] The average tax rate was computed by dividing total income tax (see footnote 3) by adjusted gross income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, January 2024.

Section 6

Explanation of Terms

The 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 Δ have been revised for 2021 to reflect changes in the law.

Additional Child Tax Credit Δ

(line 28, Form 1040)

See "Child and Other Dependent Tax Credit."

Additional Medicare Tax

(line 11, Schedule 2)

Starting in 2013, a 0.9% 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. Railroad Retirement Tax Act (RRTA) compensation was separately compared to this threshold. A taxpayer's employer was responsible for withholding the 0.9% 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 25c, as part of income tax withheld.

Additional Standard Deduction

(included in line 12a, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 16(2), Form 1040)

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

Adjusted Gross Income Less Deficit Δ

(line 11, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 9, Form 1040) minus statutory adjustments (line 26, Schedule 1, and line 10, 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 or loss derived from a business, profession, or farm;
- Net gain or loss from the sale of capital assets;
- Net gain or loss 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 or loss;
- Net income or loss from an estate or trust;
- Unemployment compensation;
- Net operating loss (NOL) deduction;
- Gambling winnings;
- Canceled debts;
- Taxable distributions from a health savings account or Archer medical savings account (MSA);
- Jury duty pay;
- Prizes and awards;
- Income from an activity not engaged in for profit;

- Stock options;
- Income from the rental of personal property engaged in for profit;
- Olympic and Paralympic medals and USOC prize money;
- Income of a U.S. shareholder of a controlled foreign corporation for pro rata share of subpart F income;
- Global intangible low-taxed income;
- Limitation on business loss;
- Taxable distributions from an ABLE account;
- Taxable amounts of Social Security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Section 965 income;
- 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;
- 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; and
- Taxable part of disaster relief payments.

Some reported income was fully or partially excluded from total income for 2021. 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 the sale of principal residence up to $250,000 ($500,000 on joint returns).

The following statutory adjustments (lines 11 through 25, Schedule 1) were subtracted, along with charitable contributions for taxpayers who took the standard deduction, from total income to arrive at adjusted gross income (line 11, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses for members of the Armed Forces;
- 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;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 8g, Schedule 1, that was repaid to employers;
- Deductible expenses related to income on line 8k from the rental of personal property engaged in for profit;
- Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money;
- Forestation or reforestation expenses;
- 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;
- Attorney fees and court costs paid in connection with an award from the Internal Revenue Service (IRS) for information provided that helped the IRS detect tax law violations, but only to the amount of the award includable in gross income.
- Foreign housing exclusion; and
- Excess deductions of section 67(e) expenses from Schedule K-1.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, i.e., the amount on line 26, Schedule 1, was greater than the amount on line 9, Form 1040, or if line 10, Schedule 1, 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 Δ

(line 6c, Schedule 3)

This credit was available to taxpayers who paid qualified adoption expenses in 2021 for an adoption that was not final at the end of 2021, or for qualified expenses paid in 2021 for an adoption that was final in or before 2021. The credit could have been as much as $14,440 for each eligible child. The credit began to phase out if a taxpayer had a modified adjusted gross income (AGI) in excess of $216,660 and was completely phased out for a modified AGI of $256,660 or more. The adoption credit stopped being refundable at the end of 2011. (Form 8839 was used to figure the adoption credit and any employer-provided adoption benefits that could be excluded from the taxpayer's income.)

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 2021 tax return and Form 8962 to reconcile the amount paid in advance with the amount of premium tax credit for which the taxpayer was eligible, based on the taxpayer's actual income and family size for the year.

Alimony Paid

(line 19a, Schedule 1)

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

Alimony Received

(line 2a, Schedule 1)

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

All Other Taxes Δ

(individually at lines 2, 4-11, and 13-17, Schedule 2)

In this report, this amount includes the sum of the excess advance premium tax credit (APTC) repayment; self-employment tax; unreported 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; Additional Medicare Tax; additional taxes on health savings accounts; additional tax on Archer medical savings account (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; 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; tax on noneffectively connected income for any part of the year the taxpayer was a nonresident alien; 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 APTC 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 6j, Schedule 3)

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 Δ

(line 1, Schedule 2)

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 4, 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 $114,600. The maximum amount for a single or head of household taxpayer was $73,600, and for a married couple filing separately, $57,300. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at $523,600 and ended at $818,000. For joint returns or qualifying widow(er), the range was $1,047,200 to $1,505,600. For married couples filing separately, it began at $523,600 and was phased out at $752,800.

If there was an amount remaining after subtracting the exemption, the first $199,900 (the first $99,950 if married filing separately) was taxed at a 26% rate; any excess was taxed at a 28% 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 16, Form 1040, minus any tax from Form 4972 plus the advanced payment of the premium tax credit minus the regular foreign tax credit, line 1, Schedule 3) to arrive at the AMT.

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 6e, Schedule 3)

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 29, 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 Deduction Δ

(included in line 23, Schedule 1)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account (MSA) program. The taxpayer was allowed to take a deduction of up to 65% of the $3,600 annual deductible (75% of the annual $7,150 deductible for a family) a year for contributions to a medical savings account. The Archer MSAs 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 MSAs.

Basic Standard Deduction

(included in line 12a, Form 1040)

See "Standard Deduction."

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Business or Profession Net Income or Loss

(line 3, Schedule 1)

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, limited to $1,500. 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 8z, Schedule 1).

Cancellation of Debt

(included in line 8c, Schedule 1)

Taxpayers had to report any nonbusiness debt that was canceled or forgiven as income on Schedule 1, line 8c. 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 15, Form 1040)

The Capital Construction Fund (CCF) is a special investment program administered by the National Marine Fisheries Service and the IRS. 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 7, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 7, Form 1040. These were treated as long-term capital gains and, therefore, were eligible for the reduced capital gains rates including the higher 20% 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 11, Schedule A)

See "Contributions Deduction."

Casualty or Theft Loss Deduction, Nonbusiness

(line 15, Schedule A)

Nonbusiness casualty and theft losses from federally declared disasters were deductible, as an itemized deduction, from adjusted gross income (AGI) 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% of AGI (claimed on Form 4684). (See also "Total Itemized Deductions.")

Casualty or Theft Loss of Income-Producing Property

(included in line 16, 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 "Total Unlimited Miscellaneous Deductions.")

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

(line 12, Schedule 1)

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).

Charitable Contributions If Took Standard Deduction Δ

(line 12b, Form 1040)

A taxpayer who didn't itemize deductions on Form 1040, Schedule A, may have qualified to take a deduction for charitable contributions online 12b, Form 1040. The maximum amount for the contributions was $300 ($600 for married filing jointly). The contributions must have been made to organizations that were religious, charitable, educational, scientific, or literary in purpose. A deduction couldn't be taken for a contribution to an organization described in I.R.C. 509(a)(3) or establishment of a new, or maintenance of an existing, donor-advised fund. Contributions of noncash property and contributions carried forward from prior years didn't qualify for the deduction.

Child and Other Dependent Tax Credit Δ

(line 19, Form 1040)

Under the American Rescue Plan Act of 2021, the child tax credit has been enhanced for 2021. The child tax credit was extended to qualifying children under age 18. To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, brother, sister, stepbrother, stepsister, or descendant of any of them (for example, grandchild, nephew, niece) for whom the taxpayer claimed a dependent exemption. Depending on modified adjusted gross income, a taxpayer received an enhanced credit amount of up to $3,600 for a qualifying child under age 6 and up to $3,000 for a qualifying child over age 5 and under age 18. The enhanced credit amount began to phase out where modified adjusted gross income exceeded $150,000 in the case of a joint return or surviving spouse, $112,500 in the case of a head of household, and $75,000 in all other cases. If a taxpayer (or a taxpayer's spouse if filing jointly) lived in the United States for more than half the year, the child tax credit was fully refundable even if the taxpayer had no earned income. If the taxpayer did not meet this residency requirement, the child tax credit was a combination of a nonrefundable child tax credit and a refundable additional child tax credit, as was the case in 2020. The credit for other dependents was not enhanced and was figured as it was in 2020.

Child and Dependent Care Credit Δ

(line 2, Schedule 3)

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 American Rescue Plan Act of 2021, enacted on March 11, 2021, expanded the child and dependent care tax credit for 2021 by making it refundable and larger for certain taxpayers. 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 $8,000 (previously $3,000); with more than one dependent, the credit was based on the smaller of earned income or $16,000 (previously $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 rules for calculating the credit also changed; the percentage of qualifying expenses eligible for the credit was increased from 35% to 50%, along with the income limit at which the credit begins phasing out, $125,000 (previously $15,000). Additionally, for taxpayers who received dependent care benefits from their employer, the dollar limit of the exclusion amount increased for 2021 to $10,500 (previously $5,000). For married employees filing separate returns, the maximum amount increased to $5,250 (previously $2,500).

Contributions Carryover from Prior Year

(line 13, Schedule A)

See "Contributions Deduction."

Contributions Deduction Δ

(lines 11-14, 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. A taxpayer who didn't itemize deductions on Form 1040, Schedule A, may have qualified to take a deduction for charitable contributions on line 12b, Form 1040. The maximum amount for the contributions was $300 ($600 for married filing separately). For most years, gifts by cash or check, the total amount of contributions that a taxpayer could deduct was limited to 60% of the contribution base. However, for 2020 and 2021, taxpayers were able to elect a temporary suspension of this limitations applied to cash contributions. There was no overall limitation on itemized deductions. 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. For 2021, disaster tax relief was extended to provide a tax benefit for those impacted by certain Presidentially declared disasters in that qualified charitable contributions weren't subject to the 60% AGI limit. Also, qualified conservation contributions of certain farmers and ranchers were not subject to this limit.

Taxpayers were able to make a tax-free distribution from an Individual Retirement Account to certain charitable organizations if the taxpayer was at least 70½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution. (See also "Charitable Contributions If Took Standard Deduction.")

Credit for Federal Tax on Gasoline and Special Fuels

(line 12, Schedule 3)

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) and 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 6d, Schedule 3)

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 they 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 this credit 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 13a, Schedule 3)

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, Notice to Shareholder of Undistributed Long-Term

Capital Gain) 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 2022 Estimated Tax

(line 36, Form 1040)

This amount was the part of the overpayment of 2021 tax that taxpayers specifically requested to be credited to their estimated tax for 2022. (See also "Overpayment" and "Estimated Tax Payments.")

Deductible Part of Self-Employment Tax

(line 15, Schedule 1)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. For 2021, this was equal to 50% of the total self-employment tax. The amount was subtracted as an adjustment to total income in the calculation of adjusted gross income. (See also "Self-Employment Tax.")

Deductible Points

(line 8a, Schedule A)

See "Interest Paid Deduction."

Disaster Loss Deduction

(included in line 12a, Form 1040)

For 2021, disaster tax relief was extended for those impacted by certain Presidentially declared disasters. One benefit was an increased standard deduction based on a taxpayer's qualified disaster losses. If a taxpayer had a net qualified disaster loss on Form 4684, Casualties and Thefts, and was not itemizing their deductions, the taxpayer could have claimed an increased standard deduction. (See also "Standard Deduction.")

Dividends

(lines 3a and 3b, 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 that 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% to 20% in 2013. Beginning in 2008, the 5% tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10% or 15% 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%.

Domestic Production Activities Deduction

(included in line 24z, Schedule 1)

Starting with Tax Year 2018, the domestic production activities deduction was repealed with limited exceptions. For 2021, these exceptions were only for some specified agricultural and horticultural cooperatives.

Earned Income Credit Δ

(line 27a, Form 1040)

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could receive and still claim the credit. The maximum credit for taxpayers with no qualifying children rose from $538 to $1,502. For these taxpayers, earned income and AGI had to be less than $21,430 ($27,380 if married filing jointly) to be eligible for the EIC. Special rules applied if claiming the EIC without a qualifying child. The minimum age was lowered to age 19 except for specified students who must have been age 24 at end of year. The applicable minimum age was lowered further to age 18 for former foster youth and qualified homeless youth. Additionally, taxpayers no longer had to be under age 65 to claim the EIC without a qualifying child. For taxpayers with one qualifying child, the maximum credit increased from $3,584 to $3,618, and, for taxpayers with two qualifying children, the maximum credit increased from $5,920 to $5,980. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than $42,158 ($48,108 for married filing jointly) for one qualifying child, or less than $47,915 ($53,865 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from $6,660 to $6,728. For these taxpayers, earned income and AGI had to be less than $51,464 ($57,414 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit was $10,000 for the year. If a taxpayer was married but didn't file a joint return, they may still have qualified to claim the EIC if they lived with a qualifying child for more than half the year and lived apart from their spouse for last 6

months of 2021 or were legally separated under written agreement and did not live in same household as their spouse. If two taxpayers could claim the same qualifying child, the taxpayer who did not claim the child was able to claim the EIC without a qualifying child.

For this report, the EIC 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 Δ

(line 29, Form 1040, and line 3, Schedule 3)

There were two education credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of these credits per student. The Lifetime Learning and American Opportunity credits were phased out for AGI between $80,000 and $90,000 ($160,000 and $180,000 for married filing jointly). A taxpayer could not take any of the credits if the taxpayer was claimed as a dependent on another return or was married filing separately..

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% 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% of the first $2,000 and 25% of the next $2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education, and 40% 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 adjusted gross income 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 11, Schedule 1)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2021, 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.

Employee Business Expense

See "Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials."

Estate and Trust Net Income Less Loss

See "Estate and Trust Net Income or Loss."

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.

Estimated Tax Payments

(line 26, Form 1040)

This figure represents the total tax payments made for 2021 using Form 1040-ES, and any overpayment from the taxpayer's 2020 return that was applied to the 2021 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 2021, and if they expected withholding and credits to be less than the smaller of (a) 90% of the tax shown on Form 1040 for 2021, or (b) 100% of the tax shown on Form 1040 for 2020 (110% of the tax shown on Form 1040 for 2020 for taxpayers with adjusted gross income greater than $150,000 ($75,000 for married filing separately)).

Excess Advance Premium Tax Credit Repayment Δ

(line 2, Schedule 2)

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 Δ

(line 11, Schedule 3)

If a taxpayer earned more than $142,800 in total wages from two or more employers in 2021, 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 FICA or RRTA tax 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.

Farm Net Income or Loss

(line 6, Schedule 1)

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 rental net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income Less Loss

See "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 Rental and Royalty Income or Loss.")

Filing Status

See "Marital Filing Status."

First-Time Homebuyer Credit Repayment

(line 10, Schedule 2)

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 Δ

(line 8d, Schedule 1)

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). Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on non-excluded income using the tax tables that would have applied had the taxpayer not claimed the exclusion. Beginning in 2019, all taxpayers had to claim the foreign income exclusion on Form 2555. Furthermore, Form 2555-EZ was no longer available to make the exclusion of foreign-earned income and foreign housing cost amount.

Qualifying individuals were limited to the lesser of a $108,700 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 employer-provided foreign

housing exclusion was left as part of other income. (See also "Other Net Income or Net Loss.")

Foreign Housing Deduction Δ

(line 24j, Schedule 1)

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 $32,610, 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 2021.

Foreign Tax Credit

(line 1, Schedule 3)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could either claim 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 2021 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.

Form 8814

See "Parents' Election To Report Child's Interest and Dividends."

Forms 1040 and 1040-SR Δ

The individual income tax system utilizes Form 1040 to collect income and tax information. Starting in 2019, Form 1040-SR, U.S. Tax Return for Seniors, was introduced. A taxpayer born before January 2, 1957, were able to use Form 1040-SR. (The forms can be found in Section 7, 2021 Forms.) For 2021, there were only three numbered schedules.

Gambling Earnings

(line 8b, Schedule 1)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 8b, Schedule 1. Gambling losses were not allowed to offset winnings on line 8b. 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 16, 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 "Total Unlimited Miscellaneous Deductions.")

General Business Credit

(line 6a, Schedule 3)

The general business credit consists of the:

- investment credit;
- research credit;
- low-income housing credit (carryforward only);
- disabled access credit;
- renewable electricity, refined coal, and Indian coal 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 and renewable diesel fuels credit;
- low-sulfur diesel fuel production credit;
- distilled spirits credit;
- nonconventional source fuel credit (carryforward only);
- energy-efficient home credit;
- energy-efficient appliance credit (carryforward only);
- alternative motor vehicle credit;
- alternative fuel vehicle refueling property credit;
- enhanced oil recovery 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);
- employee retention credit;
- new hire retention credit (carryforward only);
- credit from electing large partnerships (carryforward only); and
- oil and gas production from marginal wells credit.

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% of the first $25,000 ($12,500 for a married couple filing separately) of tax liability, and 25% 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 (AMT). These credits consisted of the:

- empowerment zone employment credit;
- 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;
- credit for small employer health insurance premiums;
- credit for increasing research activities; and
- employer credit for paid family and medical leave.

Starting in 2010, the Small Business Jobs Act of 2010 allowed general business credits for eligible small businesses to offset both the regular tax and 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."

Global Intangible Low-Taxed Income Amount

(line 8n, Schedule 1)

A taxpayer who was a U.S. shareholder (including a partner of a domestic partnership) and who owned stock in one or more controlled foreign corporations had to include certain portions of their global intangible low-taxed income in gross income. This amount was calculated on Form 8992 and brought to line 8n on Schedule 1.

Health Coverage Tax Credit (formerly Health Insurance Credit)

(line 13c, Schedule 3)

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 they were covered under any employer-sponsored health plan. The credit was equal to 72.5% of the amount the taxpayer paid for qualified health insurance, minus any Archer medical savings account and health savings account 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 Δ

(line 13, Schedule 1)

A deduction for contributions to a health savings account (HSA) was limited to $3,600, or $7,200 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 they were 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 8a+8b, Schedule A)

The total home mortgage interest deduction consists of interest paid to financial institutions on Schedule A, line 8a, and interest paid to individuals on line 8b, Schedule A. (See also "Interest Paid Deduction.")

Home Mortgage Interest Paid to Financial Institutions

(line 8a, Schedule A)

See "Home Mortgage Interest Deduction."

Home Mortgage Interest Paid to Individuals

(line 8b, Schedule A)

See "Home Mortgage Interest Deduction."

Household Employment Tax Δ

(line 9, Schedule 2)

Taxpayers paying domestic employees more than $2,300 annually generally had to pay Social Security, Medicare, and Federal unemployment taxes (if the pay was $1,000 or more for any quarter) for these employees by filing Schedule H, Household Employment Taxes, with their income tax return. For 2021, the rate of social security tax on taxable wages, including sick leave taken after March 31, 2021, and before October 1, 2021, was 6.2% each for the employer and employee or 12.4% for both. Qualified sick leave wages and qualified family leave wages for leave taken before April 1, 2021, were subject to the employer share of social security tax; therefore, the tax rate on those wages were 6.2%. The Medicare tax rate was 1.45% each. Beginning in 2013, taxpayers had to withhold a 0.9% 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. (See also "Deferral for Certain Schedule H or SE filers.")

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits Δ

(line 18, Form 1040, minus part or all of lines 19, 20, 27a, 28, and 29, minus Form 1040, Schedule 2, line 2,minus Form 1040, Schedule 3,; lines 9, 13a, 13b,13c,13g, and 13h)

To arrive at income tax after credits, taxpayers deducted total credits (lines 19 and 20, Form 1040) from income tax before credits (line 18, Form 1040). For these statistics, tax was further reduced by the excess advance premium tax credit repayment (line 2, Schedule 2) and the portion of the earned income credit (EIC) (line 27a, Form 1040), additional child tax credit (28, Form 1040), American opportunity credit (line 29, Form 1040), net premium tax credit (line 9, Schedule 3), regulated investment company credit (line 13a, Schedule 3), health coverage credit (line 13c, Schedule 3), credit for child and dependent care expenses (line 13g, Schedule 3), and qualified sick and family leave credits (lines 13b and 13h, Schedule 3) which did not result in a negative tax. These portions of the EIC, American opportunity credit, net premium tax credit, 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 18, 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 16, Form 1040), any additional taxes from Form 4972 (line 16(2), Form 1040), 962 election (line 16(3), Form 1040), the alternative minimum tax (line 1, Schedule 2), and the excess advance premium tax credit repayment (line 2, Schedule 2). If income included any repatriated (section 965) income, some taxpayers deducted the amounts deferred to other tax years from income tax before credits. (See also "Repatriated Deferred Income.")

Income Tax Withheld

(line 25d, 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% was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Income Tax Withheld from Form 1099

(line 25b, Form 1040)

"Income tax withheld from Form 1099" included amounts deducted from dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income received on Form(s) 1099-R.

Income Tax Withheld from Other Forms

(line 25c, Form 1040)

"Income tax withheld from Other Forms" included amounts withheld on Forms W-2G, Form 8959, Schedule K-1, Form 1042-S, Form 8805, or Form 8288-A. Taxpayers should attach the form to their return.

Income Tax Withheld from W-2

(line 25a, Form 1040)

"Income tax withheld from W-2" included amounts deducted from salaries, wages, and tips, as reported on Form W-2.

Individual Retirement Arrangement (Deductible) Payments Δ

(line 20, Schedule 1)

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 $105,000 and $125,000 of modified adjusted gross income (AGI) for married persons filing jointly and surviving spouses; between $66,000 and $76,000 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 $198,000 and $208,000. Deductible contributions could be subtracted from the employee's total income in arriving at AGI.

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) $6,000 ($7,000, if age 50 or older). Married couples filing a joint return could contribute up to $6,000 ($7,000, 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 $12,000 ($14,000, if age 50 or older) for a year.

Unless they were disabled or affected by Covid-19 (the latter provision was added in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)), taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 72, taxpayers were required to begin withdrawals. The age 72 requirement was increased from 70½ by the Secure Act enacted on December 20, 2019. 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. New for 2021, the additional tax on early distributions didn't apply to qualified disaster distributions, including 2020 coronavirus-related distributions. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to a health savings account. 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 4b, Form 1040)

Starting in 2019, the Individual Retirement Arrangement and pensions and annuities were separated into different lines on Form 1040 as in Tax Year 2017 and prior. In 2018, the Individual Retirement Arrangement and pensions and annuities were combined into one line. 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, distributions made to the taxpayer's health savings account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 72 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 adjusted gross income limit on rollovers 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 on Deferred Tax on Gain from Certain Installment Sales Δ

(line 15, Schedule 2)

Interest on the deferred tax on gain from certain installment sales with a sales price that was over $150,000 under section 453A(c).

Interest Paid Deduction

(line 10, Schedule A, including lines 8e and 9)

The rules for deducting home mortgage interest for 2021 were that (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 $750,000 or less ($375,000 for married filing separately); and (3) taxpayers could no longer deduct any of the interest on home equity loans 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 9, Schedule A)

See "Interest Paid Deduction" and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Limitation on Business Losses Δ

(line 8o, Schedule 1)

Taxpayers had their business losses limited to their total gross income and gains attributable to those trades or businesses plus $262,000 (or $524,000 in the case of a joint return).

The excess amount was reported as other income on Form 1040, Schedule 1, and could be treated as net operating loss for the following tax year This limitation was calculated on Form 461.

Limited State and Local Taxes

(line 5e, Schedule A)

The deduction for state and local income, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 for married filing separately).

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 alternative minimum tax, 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 and credits (i.e., student loan interest 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 37.0%, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also "Tax Generated.")

Marital Filing Status

(header, 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 that, 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 2019 or 2020. 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 non-reimbursed 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 7.5% of adjusted gross income in 2021. 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)

This was equal to 7.5% of adjusted gross income. (See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions.")

Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

Minimum Tax Credit

(line 6b, Schedule 3)

See "Prior-Year Minimum Tax Credit."

Miscellaneous Deductions Other Than Gambling

(included in line 16, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Total Unlimited Miscellaneous Deductions" and "Total Itemized Deductions.")

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% rate, as well as the parent's taxable income.

For prior-year returns included in the 2021 statistics, a modified taxable income was calculated by using the tax rate schedule for 2021 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported. The same was done for returns that used the foreign-earned income worksheet, Schedule J, Income Averaging for Farmers and Fishermen, 962 election, or had any tax from repatriated (section 965) income deferred to other tax years when reporting income tax before credits. 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 22% tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0%.

Mortgage Insurance Premiums

(line 8d, Schedule A)

Taxpayers for 2021 were able to take a deduction for mortgage insurance premiums. The deduction was phased out for taxpayers with adjusted gross income (AGI) between $100,000 and $109,000 ($50,000 and $54,500 for married filing separately). If a taxpayer's AGI was more than $109,000 ($54,500 for married filing separately), the amount of deduction was limited to $0. 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.

Mortgage Interest Credit

(line 6g, Schedule 3)

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.

Net Investment Income Tax

(line 12, Schedule 2)

Beginning in 2013, taxpayers may have been subject to a Net Investment Income Tax (NIIT). The NIIT is 3.8% of the smaller of a taxpayer's net investment income or the excess of a taxpayer's modified adjusted gross income over $200,000 for single or head of household ($250,000 for married filing jointly or qualifying widow(er), or $125,000 for 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 8b(g)-10(g), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see 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, gain or loss from a partnership/S corporation, estates and a trust held more than 1 year, and capital gain distributions less any long-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

Net Long-Term Cost or Basis

(lines 8a(e)-10(e), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see 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; and
- 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"; see also "Net Long-Term Capital Gain or Loss."

Net Long-Term Gain or Loss from Sales of Capital Assets

(lines 8a(h)-10(h), 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, separated into three categories: transactions reported on Form 1099-B with basis reported to the IRS, transactions reported on Form 1099-B but with 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 8b through 10 of Schedule D. (See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Long-Term Capital Gain or Loss.")

Net Long-Term Sales Price

(lines 8a(d)-10(d), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Operating Loss

(line 8a, Schedule 1)

"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 adjusted gross income for the current year and carried forward up to 20 years. (See also "Other Net Income or Net Loss.")

Net Premium Tax Credit Δ

(line 9, Schedule 3)

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 American Rescue Plan Act of 2021, passed on March 11, 2021, expanded the PTC by eliminating the limitation that a taxpayer's household income may not exceed 400% of the Federal Poverty Line and generally increased the credit amounts. In addition, in 2021, if a taxpayer received unemployment compensation, they were generally eligible to claim the PTC if they met the other requirements. 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 (refundable) 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," "Total Premium Tax Credit," and "Total Refundable Credits.")

Net Short-Term Adjustment

(lines 1b(g)-3(g), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see 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, estates, and trusts 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 1a(e)-3(e), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see 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; and
- 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"; see also "Net Short-Term Capital Gain or Loss."

Net Short-Term Gain or Loss from Sales of Capital Assets

(lines 1a(h)-3(h), 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 line 1a, taxpayers had to report these on Form 8949, Sales and Other Dispositions of Capital Assets, separated into three categories: transactions reported on Form 1099-B with basis reported to the IRS, transactions reported on Form 1099-B but with 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"; see also "Net Short-Term Capital Gain or Loss.")

Net Short-Term Sales Price

(lines 1a(d)-3(d), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see 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 11) from total current-year passive losses (lines 1b+2b) and were limited to zero.

Nonrefundable Education Credits
(line 3, Schedule 3)

See "Education Credits."

Nontaxable Combat Pay Election
(line 27b, Form 1040; line 18b, 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 earned income credit and additional child tax credit purposes.

Nontaxable Returns
See "Taxable and Nontaxable Returns."

One-Half of Self-Employment Tax
See "Deductible Part of Self-Employment Tax."

Ordinary Dividends
(line 3b, Form 1040)

See "Dividends."

Other Adjustments
(line 25, Schedule 1)

See "Statutory Adjustments."

Other Income Less Loss
See "Other Net Income or Net Loss."

Other Net Income or Net Loss
(line 9, Schedule 1)

Included in "other income" were items such as gambling earnings, cancellation of debt, 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 medical savings accounts, 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, global intangible low-taxed income amount, limitation on business losses, and any other income subject to tax for which no specific line was provided on the return form. Any "net operating loss" in an earlier year (that was carried forward and deducted for 2020) or foreign-earned income exclusions were entered as a negative amounts on line 8a and 8d respectively, by the taxpayer. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount).

Other Payments
(line 13z, Schedule 3)

"Other payments" is a residual category included in the total of "tax payments," but not shown separately. (See also "Tax Payment.")

Other Tax Credits
(line 6z, Schedule 3)

"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 17z, Schedule 2)

See "All Other Taxes."

Other Taxes Deduction
(line 6, 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 12, Schedule A)

See "Contributions Deduction."

Overpayment
(line 34, 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 2022 Estimated Tax" and "Refund.")

Overpayment Refunded
(line 35a, 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 was 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 2021;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2021 that was less than $11,000;
- did not file a joint return;
- had no estimated tax payments for 2021;
- did not have any overpayment of tax shown on his or her 2020 return applied to the 2021 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," "Income Tax Before Credits," and "Other Net Income or Net Loss.")

Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or 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 nonpassive partnership and S Corporation activities. Passive losses were limited to the amount that could offset passive income.

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 16, Schedule 1)

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 10, Schedule 3)

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 18, Schedule 1)

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 8, Schedule 2)

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% of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 72 had to pay a 50% excise tax on the excess accumulation. Contributions to an IRA in excess of the legal limitation for the year (the lesser of $6,000, $12,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6% of the excess contribution. If the taxpayer(s) were over 50, these limits were $1,000 higher per taxpayer. A taxpayer, if required, filed a Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, to report these withdrawals and calculate any tax penalty.

Pensions and Annuities

(lines 5a and 5b, 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 included on lines 5a and 5b. 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 5a of Form 1040. The taxable portion was computed on a separate worksheet and entered on line 5b.

Personal Property Taxes Deduction

(line 5c, 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 38, Form 1040)

If a return showed taxes of $1,000 or more owed on line 37 (tax due at time of filing) and this amount was more than 10% 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 2021 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 2021, paid sick leave and paid family leave credits equal to what a taxpayer was required to provide to employees for qualified sick leave wages and qualified family leave wages could reduce payments of estimated income taxes by the amounts of credits.

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 6b, Schedule 3)

A minimum tax credit could be taken for 2021 by certain taxpayers who paid alternative minimum tax for 2020 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2021, 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 Business Income Deduction Δ

(line 13, Form 1040)

A taxpayer was able to deduct up to 20% of qualified business income from a qualified trade or business, plus 20% of qualified REIT (real estate investment trust) dividends and qualified PTP (publicly traded partnership) income. The deduction could have been taken in addition to a standard deduction or itemized deductions. The simplified worksheet for a taxpayer to figure the qualified business income deduction was Form 8995, Qualified Business Income Deduction Simplified Computation. If the taxpayer didn't meet the taxable income requirements (more than $164,900 if single, $164,925 if married filing separately, and $329,800 for married filing jointly) to file a Form 8995 or was a patron in a specified agricultural or horticultural cooperative, the taxpayer used Form 8995-A, Qualified Business Income Deduction.

Qualified Dividends

(line 3a, Form 1040)

See "Dividends."

Qualified Electric Vehicle Credit

(line 6i, Schedule 3)

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 Plug-In Electric Vehicle Credit

(line 6f, Schedule 3)

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 line 6f, Schedule 3, for personal use of a vehicle. Any credit for business use of a vehicle was brought to Form 3800, General Business Credit.

Qualified Sick and Family Leave Credit for Leave Taken After March 31, 2021 Δ

(line 13h, Schedule 3)

The American Rescue Plan Act of 2021, enacted on March 11, 2021, provided certain self-employed individuals the opportunity to claim credits for up to 10 days of "paid sick leave," and up to 60 days of "paid family leave," if they were unable to work or telework due to circumstances related to coronavirus. Also, if the taxpayer(s) paid household employment taxes, they could claim a credit for qualified sick and family leave wages due to reasons related to coronavirus. These Schedule H filers and self-employed individuals claimed these credits for the period beginning on April 1, 2021, and ending September 30, 2021.

Qualified Sick and Family Leave Credit for Leave Taken Before April 1, 2021 Δ

(line 13b, Schedule 3)

The Families First Coronavirus Response Act (FFCRA) helped self-employed individuals and taxpayers who paid household employment taxes who were affected by coronavirus. The FFCRA provided paid sick leave and paid family leave credits equivalent to those that employers were required to provide their employees for qualified sick leave wages and qualified family leave wages paid during the period beginning April 1, 2020, and ending December 31, 2020.

Real Estate Taxes

(line 5b, 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 for 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 Deduction.")

Recapture Taxes

(lines 16 and 17a, Schedule 2)

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, the 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.

Recovery Rebate Credit Δ

(line 30, Form 1040)

The American Rescue Plan Act of 2021 provided an eligible individual for their first taxable year beginning in 2021 a refundable tax credit referred to as the recovery rebate credit. The IRS refers to the advance refund of this credit as the third economic impact payment (EIP). The third round of EIP was up to $1,400 ($2,800 for eligible individuals filing a joint tax return), plus $1,400 per qualifying child of the eligible individual. Any EIP received by the taxpayer was not taxable for the federal income tax purposes but did reduce the amount of a taxpayer's recovery rebate credit. The third round EIP was based on a taxpayer's 2020 tax year information. The credit was reduced proportionally as a taxpayer's adjusted gross income (AGI) exceeded a threshold and rose to a full phase-out amount. The threshold was $150,000 and phased out at $160,000 in the case of a joint return or qualifying widow, $112,500 and $120,000 in the case of a head of household, and $75,000 and $80,000 otherwise. Those ineligible for the credit were (1) nonresident alien individuals, (2) individuals who can be claimed as a dependent by another taxpayer, and (3) an estate or trust. When spouses filed jointly, both spouses must have had a valid Social Security number (SSN) to receive the credit, unless either spouse was a member of the U.S. Armed Forces at any time during the taxable year. In that case, only one spouse needed to have a valid SSN. An individual without a valid SSN could have received up to $1,400 for a qualified dependent claimed on the individual's return if the individual met all other eligibility and income requirements. The recovery rebate credit was figured like the third round EIP except the credit eligibility and credit amount were based on 2021 tax year information. If a taxpayer didn't receive the full amount of the recovery rebate credit as an EIP, they were able to claim the recovery rebate credit on their 2021 Form 1040 or Form 1040-SR.

Refund

(line 35a, 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.")

Refund Credited to Next Year

(line 36, Form 1040)

See "Credit to 2022 Estimated Tax."

Refundable Credits

See "Total Refundable Credits."

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 IRS 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 Less Loss

See "Rent Net Income or Net Loss."

Rent Net Income or Net Loss

(line 21, Schedule E, columns A, B, and 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 adjusted gross income. (See also "Passive Activity Losses" and "Total Rental and Royalty Income or Loss in AGI.")

Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Future Installments

(line 13f, Schedule 3)

Taxpayers were allowed to make payments for the Section 965 net tax liability portion of their overall income tax liability over annual installments. The amount deferred was reported on line 13f, Schedule 3, as a credit against total taxes.

Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Income

(included in line 8z, Schedule 1)

A taxpayer who owned (directly or indirectly) certain foreign corporations may have had to include certain deferred foreign income on their individual income tax returns. The taxpayer may have paid the entire amount of tax due with respect to this deferred foreign income in 2021 or elected to make payments in eight installments, or in the case of certain stock owned through an S corporation elect to have deferred payment until the occurrence of a triggering event. The income was included on line 8z, Schedule 1, other net income or loss.

Residential Energy Credits

(line 5, Schedule 3)

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% of the costs paid or incurred in 2021 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 26% 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) Δ

(line 4, Schedule 3)

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 $33,000 ($49,500 for head of household, $66,000 for married filing jointly). This credit was calculated by using Form 8880.

Roth IRA Δ

(lines 16-25, Form 8606)

Similar to traditional IRAs, Roth IRAs were generally used for retirement. Unlike with 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 $6,000 ($7,000 for age 50 or older), $12,000, $13,000, or $14,000 (depending on 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 adjusted gross income (AGI) between $198,000 and $208,000, 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 $125,000 and $140,000. Roth IRA contributions could be made after the taxpayer reached the age of 72 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% 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 Less Loss

See "Royalty Net Income or Net Loss."

Royalty Net Income or Net Loss

(line 21, Schedule E, columns A, B, and 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 Rental and Royalty Net Income or Loss.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 1, 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 7, 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 (AGI).

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 AGI 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% for taxpayers in the top ordinary income bracket. For taxpayers between the 15% ordinary income bracket and the top ordinary income bracket of 37%, the capital gain rate was 15%, and for taxpayers in the 15% ordinary income bracket or lower, the capital gain rate was 0%. Collectible gains and up to 50% of eligible gains on qualified small business stock were taxed at the 28% rate. Gains from the sale of certain depreciable real property were taxed at a 25% rate. Therefore, the long-term capital gain tax rate could be 0%, 15%, 20%, 25%, or 28%. 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 4, Schedule 1)

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. In some cases, these gains and losses were reported on Form 4684, Casualties and Thefts, and then brought to line 14 of Schedule 4797, or if Form 4797 was not otherwise required, brought directly to line 4, Schedule 1.

Sales Tax Deduction

(line 5a, 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 17, Schedule 1)

Self-employed persons or owners of more than 2% 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 adjusted gross income, up to 100% of the amount paid for health insurance for themselves and their families.

Self-Employed Pension Plans (SEP), Savings Incentive Match Plan for Employees (SIMPLE), and Qualified Plans

See "Payments to a Keogh Plan."

Self-Employment Tax Δ

(line 4, Schedule 2)

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 2021 was $142,800. 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 to 15.3% from 13.3%. The Medicare portion of the self-employment tax remained at 2.9%, while the Social Security portion was increased to 12.4% from 10.4%. Also beginning in 2013, a 0.9% Additional Medicare Tax applied to self-employment income above $200,000 for single, head of household, or qualifying widow(er) ($250,000 for married filing jointly or for married filing separately). (See also "Total Tax Liability" and "Deferral for Certain Schedule H or SE Filers.")

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 11, Form 1040)

The amount of adjusted gross income (AGI) reported by the taxpayer on the return was the basis for classifying data by size of AGI. Returns without positive AGI, 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 Tax on Unreported Tip Income

(line 5, Schedule 2)

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 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 and Medicare Taxes Δ

For 2021, the maximum wage subject to Social Security tax was $142,800. All wages were subject to Medicare tax. Beginning in 2013, the Social Security tax reverted to 6.2% from 4.2%. The Medicare tax portion remained at 1.45%. Also beginning in 2013, a 0.9% Additional Medicare Tax applied to Medicare wages, railroad retirement compensation, and 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 Benefits

(lines 6a and 6b, 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% of the net Social Security benefits received. Social Security benefits received were reported on line 6a, Form 1040, and the taxable portion was reported on line 6b. Taxpayers were required to report gross Social Security benefits on line 6a even if the taxpayer had no taxable Social Security benefits.

Standard Deduction Δ

(included in line 12a, Form 1040)

For 2021, the basic standard deduction was increased for all filers. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $1,350 or $1,700, based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below:

Single
Basic deduction of $12,550;
Each taxpayer 65 or over or blind was allowed an additional $1,700 deduction each for age and blindness.

Married filing jointly or surviving spouses
Basic deduction of $25,100;
Each taxpayer 65 or over or blind was allowed an additional $1,350 deduction each for age and blindness.

Married, filing separately
Basic deduction of $12,550;
Each taxpayer 65 or over or blind was allowed an additional $1,350 deduction each for age and blindness.

Head of household
Basic deduction of $18,800;
Each taxpayer 65 or over or blind was allowed an additional $1,700 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of $1,100 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

(included in 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 2021, had paid state and local income taxes directly during 2021 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(line 5a, 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 1, Schedule 1)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2021 that was paid or deducted before 2021, 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 11-26, Schedule 1)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2021, statutory adjustments included educator expenses; certain business expenses of reservists, performing artists, and fee-basis government officials; health savings account deductions; moving expenses for members of the Armed Forces; the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension, and the self-employed health insurance deduction; penalty on early withdrawal of savings; alimony paid; payments to an IRA; student loan interest deductions; deduction for certain domestic production activities; Archer medical savings account 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, nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money, the forestation/reforestation 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 21, Schedule 1)

For 2021, 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

adjusted gross income between $70,000 to $85,000 ($140,000 to $170,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 37, 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 17a, Schedule 2)

See "Recapture Taxes."

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2021 were 10, 12, 22, 24, 32, 35, and 37%. The 10% bracket applied to taxable income equal to or below $9,950 for single filers and married persons filing separately, $19,900 for joint filers or surviving spouses, and $14,200 for heads of household. The 12% bracket applied to taxable income in excess of the 10% bracket ceiling and equal to or below $40,525 for single filers and married persons filing separately, $81,050 for joint filers or surviving spouses, and $54,200 for heads of household. The 22% tax bracket applied to taxable income in excess of the 12% bracket ceiling and equal to or below $86,375 for single filers and married persons filing separately, $86,350 for heads of households, and $172,750 for joint filers or surviving spouses. The 24% tax rate applied to taxable income in excess of the 22% tax bracket ceiling and equal to or below $164,925 for single filers and married persons filing separately, $164,900 for head of households, and $329,850 for joint filers or surviving spouses. The 32% tax rate applied to taxable income in excess of the 24% tax bracket ceiling and equal to or below $209,425 for single filers and married persons filing separately, $209,400 for heads of households, and $418,850 for joint filers or surviving spouses. The 35% tax rate applied to taxable income in excess of the upper boundary for the 32% tax bracket ceiling equal to or below $523,600 for single filers and heads of households, $314,150 for married filing separately, and $628,300 for joint filers or surviving spouses. The 37% tax rate applied to taxable income in excess of the upper boundary for the 35% 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 $2,200, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded $2,200 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 $2,200 was included on either line 9, Form 1040, Schedule 1, or in the case of capital gain distributions on either line 7, Form 1040, or line 13, Schedule D, or qualified dividends on lines 3a and 3b, Form 1040. The remaining investment income in excess of the $1,100 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 16, 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

(lines 25a-d, Form 1040; 10, 11, 12, and 13z, Schedule 3)

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 the 2020 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, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, health coverage credit, recovery rebate credit, and qualified sick and family leave credits were included with tax payments on the tax return itself (lines 27, 28, 29, and 30, Form 1040; 9, 12b, 12c, 12g, and 12h, Schedule 3), 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," "Additional Child Tax Credit," "Education Credits," "Net Premium Tax Credit," "Credit from Regulated Investment Companies," "Health Coverage Tax Credit," "Child and Dependent Care Credit," "Qualified Sick and Family Leave Credit After March 31, 2021," "Qualified Sick and Family Leave Credit Before April 1, 2021,"and "Recovery Rebate Credit.")

Tax Penalty

(line 38, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld
(lines 25a-d, Form 1040)
See "Income Tax Withheld."

Taxable and Nontaxable Returns Δ
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 (APTC) 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, 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 either were based on prior year's income or were penalty taxes. The APTC 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, additional child credit, American opportunity credit, premium tax credit, regulated investment company credit, health coverage credit, credit for child and dependent care expenses, and qualified sick and family leave credits 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 15, Form 1040)
Taxable income was derived by subtracting from adjusted gross income any qualified business income deduction and either total itemized deductions or the standard deduction, including the charitable contribution for those taxpayers taking the standard deduction. (See "Modified Taxable Income.")

Taxable Interest Received
(line 2b, 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 2a 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 4b, Form 1040)
See "Individual Retirement Arrangement (Deductible) Payments."

Taxable Net Capital Gain
(line 16, Schedule D, included in line 7, Form 1040)
See "Sales of Capital Assets, Net Gain or Loss."

Taxable Net Capital Loss
(line 21, Schedule D, included in line 7, Form 1040)
See "Sales of Capital Assets, Net Gain or Loss."

Taxable Pensions and Annuities
(line 5b, Form 1040)
See "Pensions and Annuities."

Taxable Social Security Benefits
(line 6b, Form 1040)
See "Social Security Benefits."

Taxes from Special Computation
(line 16(2), 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 5-7, 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. The deduction for state and local income and real estate, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 for married filing separately). Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. However, foreign real estate taxes were no longer deductible. Also, 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 2a, 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 Additional Social Security and Medicare Tax Δ

(line 7, Schedule 2)

"Total additional Social Security and Medicare tax" was the sum of Social Security and Medicare tax on unreported tip income and uncollected Social Security and Medicare tax on wages.

Total Additional Taxes Δ

(line 18, Schedule 2)

"Total additional taxes" was the sum of all other additional taxes on lines 17a through 17z, Schedule 2.

Total Income

(line 9, Form 1040)

"Total income" was the sum of the individual income items (lines 1 through 8) before adjustments.

Total Income Tax

(line 24, Form 1040—any excess advance premium tax credit (APTC) repayment on line 2, Schedule 2, + any Net Investment Income Tax on line 12, Schedule 2, + any Form 4970 tax on line 17z, Schedule 2 - line 27a, Form 1040 – line 28, Form 1040 - line 29, Form 1040 - line 30, Form 1040 - line 13a, Schedule 3 - line 13b, Schedule 3 - line 13c, Schedule 3 - line 13f, Schedule 3 - line 13g, Schedule 3 - line 13h, Schedule 3)

"Total income tax" was the sum of income tax after credits (including the subtraction of the excess APTC repayment, earned income credit, additional child tax credit, American opportunity credit, regulated investment company credit, health coverage credit, recovery rebate credit, child and dependent care credit, and qualified sick and family leave credits) less any deferred tax on repatriated (965) income 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. This amount was limited to zero. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Income Tax Minus Refundable Credits

"Total income tax minus refundable credits" was the sum of total income tax minus the part of refundable credits used to offset other taxes and the refundable part of the credits. This amount can be negative.

Total Itemized Deductions

(included in line 12a, Form 1040)

Itemized deductions from adjusted gross income (AGI) 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 benefited 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 AGI.

Total Mortgage Interest and Points

(line 8e, Schedule A)

"Total mortgage interest and points" was the sum of home mortgage interest paid to individuals, interest paid to financial institutions, deductible points, and mortgage insurance premiums. (See also "Home Mortgage Interest Deduction," "Mortgage Insurance Premiums," and "Deductible Points.")

Total Nonrefundable Credits Δ

(line 8, Schedule 3)

Total nonrefundable credits is the sum of all the Part I nonrefundable credits on Schedule 3, lines 1 through 5 and line 7.

Total Pensions and Annuities

(line 5a, Form 1040)

See "Pensions and Annuities."

Total Premium Tax Credit

(line 24, 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 total premium tax credit was the amount that a taxpayer was eligible to receive. The eligible amount was calculated by using taxpayers' modified adjusted gross income, 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 Δ

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 of income tax, the next portion offset all other taxes. Any remaining amount, after offsetting of all other taxes, was put into the last category, called the refundable portion. A taxpayer claiming these credits could potentially have the credits broken down into one, two, or all three of these categories. For 2021, credits broken down this way included the earned income credit, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, health coverage credit, recovery rebate credit, child and dependent care credit, qualified sick and family leave credit after March 31, 2021, and qualified sick and family leave credit before April 1, 2021.

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 + 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 (AGI), 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 AGI 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 6a, Form 1040)

See "Social Security Benefits."

Total State and Local Taxes

(line 5d, Schedule A)

"Total state and local taxes" was the sum of income taxes or general sales taxes, real estate taxes, and personal property taxes. (See also "State and Local Taxes," "Real Estate Taxes," and "Personal Property Taxes Deduction.")

Total Statutory Adjustments

(line 26, Schedule 1)

"Total statutory adjustments" was the sum of the individual adjustments to income (lines 11-23 plus line 25). (See also "Statutory Adjustments.")

Total Tax Credits Δ

(lines 8, 9, 12a, 13a, 13b, 13c, 13f, 13g, and 13h Schedule 3; 19, 27, 28, 29, and 30, Form 1040)

For this report, total tax credits consist of the following:

(1) foreign tax credit;

(2) education credits;

(3) retirement savings contributions credit;

(4) child and other dependent tax credit;

(5) mortgage interest credit;

(6) residential energy credits;

(7) general business credit;

(8) minimum tax credit;

(9) credit for the elderly and disabled;

(10) adoption credit;

(11) qualified plug-in electric drive motor vehicle credit;

(12) qualified electric vehicle credit;

(13) alternative motor vehicle credit;

(14) alternative fuel vehicle refueling property credit;

(15) other tax credits;

(16) nonrefundable child tax credit or credit for other dependents;

(17) earned income credit (EIC) used to offset income tax before credits;

(18) additional child tax credit used to offset income tax before credits;

(19) American opportunity credit used to offset income tax before credits;

(20) net premium tax credit used to offset income tax before credits;

(21) regulated investment company credit used to offset income tax before credits;

(22) health coverage credit used to offset income tax before credits;

(23) child and dependent care credit used to offset income tax before credits;

(24) recovery rebate credit used to offset income tax before credits; and

(25) qualified sick and family leave credit before April 1, 2021 used to offset income tax before credits; and

(26) qualified sick and family leave credit after March 31, 2021 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, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, health coverage credit, recovery rebate credit, child and dependent care credit, and qualified sick and family leave credits that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits," "additional child tax 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," "health coverage credit used to offset income tax before credits," "child and dependent care credit used to offset income tax before credits," "recovery rebate credit used to offset income tax before credits," "qualified sick and family leave credit for leave before April 1, 2021 used to offset income tax before credits" "qualified sick and family leave credit for leave after March 31, 2021 used to offset income tax before credits." Any remaining EIC, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, health coverage credit amount, child and dependent care credit, recovery rebate credit, and qualified sick and family leave credits could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," "additional child tax credit refundable portion," "American opportunity credit refundable portion," "net premium tax credit refundable portion," "regulated investment company credit refundable portion," "health coverage credit refundable portion," "recovery rebate credit refundable portion," "qualified sick and family leave credit refundable portion," "earned income credit used to offset other taxes," "additional child tax 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," "health coverage credit used to offset other taxes," "child and dependent care credit used to offset other taxes," "recovery rebate credit used to offset other taxes," "qualified sick and family leave credit for leave before April 1, 2021 used to offset other taxes," "qualified sick and family leave credit for leave after March 31, 2021 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 and Other Dependent Tax Credit.")

Total Tax Liability Δ

(line 24, Form 1040, modified by the earned income credit (EIC), additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, health coverage credit, child and dependent care credit, recovery rebate credit, qualified sick and family leave credit for leave before April 1, 2021, and qualified sick and family leave credit for leave after March 31, 2021).

"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, Additional Medicare Taxes, Net Investment Income Tax, additional tax on health savings account and medical savings account (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 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, and 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 EIC 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, health coverage credit used to offset all other taxes, child and dependent care credit used to offset all other taxes, recovery rebate credit used to offset all other taxes, qualified sick and family leave credit for leave before April 1, 2021, and qualified sick and family leave credit for leave after March 31, 2021 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 16, Schedule A)

See "Casualty or Theft Loss of Income-Producing Property," "Gambling Loss Deduction," and "Miscellaneous Deductions Other Than Gambling."

Tuition and Fees Deduction Δ

The tuition and fees deduction was not available after 2020. Instead, the income limitations for the lifetime learning credit were increased.

Type of Tax Computation

(line 16, 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 Form 1040. Schedule J, *I*ncome Averaging for Farmers and Fishermen, foreign-earned income exclusion, 962 election, and 965 repatriated income 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 and/or qualified dividends, also. This tax could be at various rates: 0%, 15%, 20%, 25%, or 28%.

Uncollected Social Security Tax Δ

(line 6, Schedule 2)

An employee who received wages from an employer who didn't withhold Social Security and Medicare tax from their wages used Form 8919 to figure their share of the unreported tax to be reported.

Uncollected Social Security Tax and Medicare or RRTA Tax on Tips or Group-Term Life Insurance Δ

(line 13, Schedule 2)

Tax shown in box 12 of Form W-2 with codes A and B or M and N.

Unemployment Compensation Δ

(line 7, Schedule 1)

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.

Section 7

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 (Form 1040 and 1040-SR (including electronic returns)) filed by U.S. citizens and residents during Calendar Year (CY) 2022.

All returns processed during 2022 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. Meanwhile 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 had no income information, frivolous income information, 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 (TY) 2021. While most of the returns processed during CY 2022 were filed for TY 2021, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2019 and 2020.

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 an independent sample is randomly selected from each stratum. Strata are defined by the following characteristics:

(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); and

(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 (GDP) to represent a base year of 2016. (See footnote [1] for details.)

Table C shows the population and sample count for each stratum. (See references [1] and [2] for details.) The sampling rates range from 0.10% to 100%.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during CY 2022 were used to assign each taxpayer's record to the appropriate stratum and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the 4 ending digits of their Social Security Number (SSN), or if their 5 ending digits of an 11-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (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 into an online submission processing database. 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.

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, SOI Program Support, Statistical Services Branch.

After the completion of the submission processing 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 considering the 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 the IRS needed the return at the same time. For TY 2021, about 0.11% of the sample returns were unavailable.

Due to the COVID-19 pandemic, delays in processing TY 2020 returns occurred because of the temporary closing of submission processing centers. Approximately 4.5 million returns were ultimately processed during the beginning of TY 2021. These returns were moved into the TY 2020 study.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sampled returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied to the sample data to produce all 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 SE may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4CV, 2.1CV, and 3.3CV contain CVs calculated for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its SE 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 SE were calculated from each sample, then 95% of the intervals would include the population value. This is a 95% confidence interval (CI).

Tables 1.4CI, 2.1CI, and 3.3CI contain estimated 95% confidence intervals for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

Table Presentation

Whenever an unweighted frequency is less than 3, the estimate and its corresponding amount are either combined or deleted to avoid disclosure of information about 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 unreliable. These estimates are noted by a single asterisk (*) to the left of the data.

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 performed by dividing each by the ratio of the Chain-Type Price Index for the GDP for the third quarter of 2021 to that for the third quarter of the base year of 2016[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," in *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/].

Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2021

Description of the sample strata	Number of returns: Population count [1]	Number of returns: Sample count
Grand total	161,929,797	440,449
Form 1040 returns only with adjusted gross income or expanded income of $200,000 and over, with no income tax after credits and no additional tax for tax preferences, total	24,422	24,422
Form 1040 returns only with combined Schedule C (business or profession) total receipts of $50,000,000 and over, total	604	604

Description of the sample strata	Number of returns by type of form attached: Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116, or Form 2555		Form 1040, with other schedules and forms		Population count [1]	Sample count
	Population count	Sample count	Population count	Sample count	Population count	Sample count	Population count	Sample count		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Total	8,402,035	144,352	28,191,187	74,606	1,185,596	7,290	124,125,953	189,175		
Indexed negative income [2]										
$15,000,000 or more	596	596	1,360	1,360	155	155	1,712	1,712	3,823	3,823
$8,000,000 under $15,000,000	822	822	1,665	1,665	207	207	2,197	2,197	4,891	4,891
$3,000,000 under $8,000,000	3,617	1,252	7,572	2,542	1,095	393	9,208	3,105	21,492	7,292
$1,500,000 under $3,000,000	6,471	1,189	14,002	2,197	2,704	403	17,807	2,692	40,984	6,481
$800,000 under $1,500,000	11,453	563	27,111	939	5,469	185	34,653	1,183	78,686	2,870
$400,000 under $800,000	22,397	334	57,525	543	10,768	109	77,591	760	168,281	1,746
$200,000 under $400,000	33,164	464	97,418	456	15,730	82	140,808	653	287,120	1,655
$100,000 under $200,000	36,584	265	129,322	410	17,938	67	195,851	617	379,695	1,359
Under $100,000	38,568	291	422,283	793	26,038	57	425,845	780	912,734	1,921
Indexed positive income [2]										
Under $50,000	699,265	2,009	12,255,305	12,365	158,977	166	72,393,311	71,829	85,506,858	86,369
$50,000 under $100,000	1,701,658	2,762	6,985,814	6,863	333,507	318	30,317,862	30,327	39,338,841	40,270
$100,000 under $200,000	2,419,228	4,096	5,216,722	5,166	341,008	339	15,119,188	15,058	23,096,146	24,659
$200,000 under $400,000	1,771,938	8,944	2,026,739	6,577	154,090	490	3,990,366	13,342	7,943,133	29,353
$400,000 under $800,000	933,478	7,861	656,563	4,959	73,116	525	1,009,948	7,304	2,673,105	20,649
$800,000 under $1,500,000	389,495	11,414	192,780	4,684	29,670	689	259,164	6,265	871,109	23,052
$1,500,000 under $3,000,000	188,003	23,440	67,443	8,190	11,227	1,439	87,182	10,477	353,855	43,546
$3,000,000 under $8,000,000	100,456	33,208	24,752	8,086	3,255	1,024	33,302	10,916	161,765	53,234
$8,000,000 under $15,000,000	24,214	24,214	4,279	4,279	413	413	6,092	6,092	34,998	34,998
$15,000,000 or more	20,628	20,628	2,532	2,532	229	229	3,866	3,866	27,255	27,255

[1] This population includes an estimated 1,105,457 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 1.1260 to represent a base year of 2016.
SOURCE: IRS, Statistics of Income Division, Publication 1304, December 2023.

Section 8

2021 Forms and Instructions

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Form 1040, Schedule SE, Self-Employment Tax 411
Form 1040, Schedule 8812, Credits for Qualifying Children and Other Dependents 411

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2021 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	**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 your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	
Foreign country name / Foreign province/state/county	Foreign postal code	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7	
8	Other income from Schedule 1, line 10			8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶			9	
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶			11	
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a			
b	Charitable contributions if you take the standard deduction (see instructions)	12b			
c	Add lines 12a and 12b			12c	
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12c and 13			14	
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-			15	

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812		19	
20	Amount from Schedule 3, line 8		20	
21	Add lines 19 and 20		21	
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	
24	Add lines 22 and 23. This is your **total tax** ▶		24	
25	Federal income tax withheld from:			
a	Form(s) W-2	25a		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	
26	2021 estimated tax payments and amount applied from 2020 return		26	
27a	Earned income credit (EIC)	27a		
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐			
b	Nontaxable combat pay election	27b		
c	Prior year (2019) earned income	27c		
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 15	31		
32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶		32	
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	

If you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36	

Direct deposit? See instructions.

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37
38	Estimated tax penalty (see instructions) ▶	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here 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.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2021)

IRS

TAX YEAR
2021

1040 (and 1040-SR)

INSTRUCTIONS

Including the instructions for Schedules 1 through 3

2021 Changes

American Rescue Plan (ARP) of 2021. The following ARP provisions affect tax year 2021.

- **Child and dependent care credit** increased.
- **Self-only EIC** expanded.
- **Child tax credit** expanded. Advance payments of the child tax credit were made in 2021.

For details on these and other changes, see *What's New* in these instructions.

Future Developments

See **IRS.gov** and **IRS.gov/Forms,** and for the latest information about developments related to Forms 1040 and 1040-SR and their instructions, such as legislation enacted after they were published, go to **IRS.gov/Form1040.**

freefile Free File is the fast, safe, and free way to prepare and *e-file* your taxes. See **IRS.gov/FreeFile.**

Pay Online. It's fast, simple, and secure. Go to **IRS.gov/Payments.**

Department of the Treasury **Internal Revenue Service** www.irs.gov

Dec 21, 2021 Cat. No. 24811V

Department of the Treasury

Internal Revenue Service

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Form 1040 and 1040-SR Helpful Hints

For 2021, you will use Form 1040 or, if you were born before January 2, 1957, you have the option to use Form 1040-SR.

You may only need to file Form 1040 or 1040-SR and none of the numbered schedules, Schedules 1 through 3. However, if your return is more complicated (for example, you claim certain deductions or credits or owe additional taxes), you will need to complete one or more of the numbered schedules. Below is a general guide to which schedule(s) you will need to file based on your circumstances. See the instructions for the schedules for more information.

If you *e-file* your return, you generally won't notice much of a change and the software you use will generally determine which schedules you need.

IF YOU...	THEN USE...
Have additional income, such as business or farm income or loss, unemployment compensation, prize or award money, or gambling winnings.	**Schedule 1, Part I**
Have any deductions to claim, such as student loan interest, self-employment tax, or educator expenses.	**Schedule 1, Part II**
Owe alternative minimum tax (AMT) or need to make an excess advance premium tax credit repayment.	**Schedule 2, Part I**
Owe other taxes, such as self-employment tax, household employment taxes, additional tax on IRAs or other qualified retirement plans and tax-favored accounts.	**Schedule 2, Part II**
Can claim a nonrefundable credit (other than the nonrefundable child tax credit or the credit for other dependents), such as the foreign tax credit, education credits, or general business credit.	**Schedule 3, Part I**
Can claim a refundable credit (other than the earned income credit, American opportunity credit, refundable child tax credit, additional child tax credit, or recovery rebate credit), such as the net premium tax credit, health coverage tax credit, or qualified sick and family leave credits from Schedule H or Schedule SE. Have other payments, such as an amount paid with a request for an extension to file or excess social security tax withheld.	**Schedule 3, Part II**

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. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

What can TAS do for you?
TAS can help you if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. And the service is free. If you qualify for TAS assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing a 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 to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How can you reach TAS?
We have offices in *every state, the District of Columbia, and Puerto Rico*. To find your advocate's number:

- Go to *TaxpayerAdvocate.IRS.gov/contact-us*;
- Download Publication 1546, Taxpayer Advocate Service - We Are Here to Help You, available at *IRS.gov/Forms-Pubs*. If you do not have internet access, you can call the IRS toll free at 800-829-3676 and ask for a copy of Publication 1546;
- Check your local directory; or
- Call TAS toll free at 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. The TAS Tax Toolkit at *TaxpayerAdvocate.IRS.gov* can help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know 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 TAS at *IRS.gov/SAMS*. Be sure not to include any personal taxpayer information.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LITC near you, see the LITC page at *TaxpayerAdvocate.IRS.gov/LITCMap* or IRS *Publication 4134, Low Income Taxpayer Clinic List*. This publication is available online at *IRS.gov/Forms-Pubs* or by calling the IRS toll free at 800-829-3676.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Taxpayers have an opportunity to provide direct feedback to the Internal Revenue Service (IRS) through the Taxpayer Advocacy Panel (TAP). The TAP is a Federal Advisory Committee comprised of an independent panel of citizen volunteers who listen to taxpayers, identify taxpayers' systemic issues, and make suggestions for improving IRS customer service. Contact TAP at *ImproveIRS.org*.

Affordable Care Act—What You Need To Know

Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

If you or a family member enrolled in 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.

The Marketplace is required to send **Form 1095-A** by **January 31, 2022,** listing the advance payments and other information you need to complete **Form 8962.**

1. You will need **Form 1095-A** from the Marketplace.
2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
3. Include **Form 8962** with your **Form 1040, Form 1040-SR,** or **Form 1040-NR.** (Don't include Form 1095-A.)

Health Coverage Reporting

If you or someone in your family was an employee in 2021, the employer may be required to send you **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. You should receive **Form 1095-C** by early **February 2022.** This information may be relevant if you purchased health insurance coverage for 2021 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Schedule 3, line 9.** However, you don't need to wait to receive this form to file your return. You may rely on other information received from your employer. If you don't wish to claim the premium tax credit for 2021, you don't need the information in **Part II** of **Form 1095-C.** For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

Reminder: Health care coverage. If you need health care coverage, go to *www.HealthCare.gov* to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.

What's New

For information about any additional changes to the 2021 tax law or any other developments affecting Form 1040 or 1040-SR or the instructions, go to *IRS.gov/Form1040*.

Due date of return. File Form 1040 or 1040-SR by April 18, 2022. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia – even if you don't live in the District of Columbia. If you live in Maine or Massachusetts, you have until April 19, 2022. That is because of the Patriots' Day holiday in those states.

Tuition and fees deduction not available. The tuition and fees deduction is not available after 2020. Instead, the income limitations for the lifetime learning credit have been increased. See Form 8863 and its instructions.

Economic impact payment—EIP 3. Any economic impact payment you received is not taxable for federal income tax purposes, but will reduce your recovery rebate credit.

2021 Recovery rebate credit. This credit is figured like last year's economic impact payment, EIP 3, except eligibility and the amount of the credit are based on your tax year 2021 information. See the instructions for line 30 and the Recovery Rebate Credit Worksheet to figure your credit amount.

Standard deduction amount increased. For 2021, the standard deduction amount has been increased for all filers. The amounts are:

- Single or Married filing separately—$12,550.
- Married filing jointly or Qualifying widow(er)—$25,100.
- Head of household—$18,800.

Virtual currency. If, in 2021, you engaged in a transaction involving virtual currency, you will need to answer "Yes" to the question on page 1 of Form 1040 or 1040-SR. See *Virtual Currency*, later, for information on transactions involving virtual currency. Do not leave this field blank. The question must be answered by all taxpayers, not just taxpayers who engaged in a transaction involving virtual currency.

Credits for sick and family leave for certain self-employed individuals. The Families First Coronavirus Response Act (FFCRA) helped self-employed individuals affected by coronavirus by providing paid sick leave and paid family leave credits equivalent to those that employers are required to provide their employees for qualified sick leave wages and qualified family leave wages. The COVID-related Tax Relief Act of 2020 extended the period during which individuals can claim these credits. For more information, see the instructions for Form 7202 and Schedule 3, line 13b.

Extension and expansion of credits for sick and family leave. The American Rescue Plan Act of 2021, enacted on March 11, 2021 (ARP) provides that certain self-employed individuals can claim credits for up to 10 days of "paid sick leave," and up to 60 days of "paid family leave," if they are unable to work or telework due to circumstances related to coronavirus. Self-employed individuals may claim these credits for the period beginning on April 1, 2021, and ending September 30, 2021. For more information, see the instructions for Form 7202 and Schedule 3, line 13h.

Form 9000, Alternative Media Preference. Beginning in 2021, taxpayers with print disabilities can use Form 9000, Alternative Media Preference, to elect to receive notices from the IRS in an alternative format including Braille, large print, audio, and electronic. You can attach Form 9000 to your Form 1040 or 1040-SR or you can mail it separately. For more information, see Form 9000.

All taxpayers now eligible for Identity Protection PIN. Beginning in 2021, the IRS Identity Protection PIN (IP PIN) Opt-In Program has been expanded to all taxpayers who can properly verify their identity. An IP PIN helps prevent your social security number from being used to file a fraudulent federal income tax return. You can use the *Get An IP PIN* tool on IRS.gov to request an IP PIN, file Form 15227 if your income is $72,000 or less, or make an appointment to visit a Taxpayer Assistance Center.

Direct deposit now available for returns filed late. You can now receive a direct deposit of your refund even if you file your 2021 return after November 30, 2022.

Expanded dependent care assistance. ARP expanded the child and dependent care tax credit for 2021 by making it refundable for certain taxpayers and making it larger. For 2021, the dollar limit on qualifying expenses increases to $8,000 for one qualifying person and $16,000 for two or more qualifying persons. The rules for calculating the credit have also changed; the percentage of qualifying expenses eligible for the credit has increased, along with the income limit at which the credit begins phasing out. Additionally, for taxpayers who receive dependent care benefits from their employer, the dollar limit of the exclusion amount increases for 2021. For more information, see the Instructions for Form 2441 and Pub. 503.

Child tax credit. Under ARP, the child tax credit has been enhanced for 2021. The child tax credit has been extended to qualifying children under age 18. Depending on modified adjusted gross income, you may receive an enhanced credit amount of up to $3,600 for a qualifying child under age 6 and up to $3,000 for a qualifying child over age 5 and under age 18. The enhanced credit amount begins to phase out where modified adjusted gross income exceeds $150,000 in the case of a joint return or surviving spouse, $112,500 in the case of a head of household, and $75,000 in all other cases.

If you (or your spouse if filing jointly) lived in the United States for more than half the year, the child tax credit will be fully refundable even if you don't have earned income. If you don't meet this residency requirement, your child tax credit will be a combination of a nonrefundable child tax credit and a refundable additional child tax credit, as was the case in 2020. The credit for oth-

er dependents has not been enhanced and is figured as it was in 2020.

Changes to Schedule 8812. Because of the changes made by ARP, detailed discussion of the child tax credit, and how to figure your child tax credit and credit for other dependents, which were previously part of these instructions, has been moved to the Instructions for Schedule 8812 (Form 1040). If you are claiming the nonrefundable child tax credit, refundable child tax credit, additional child tax credit, or credit for other dependents, complete Schedule 8812 and attach it to your Form 1040 or 1040-SR.

Premium tax credit (PTC). ARP expanded the PTC by eliminating the limitation that a taxpayer's household income may not exceed 400% of the Federal Poverty Line and generally increases the credit amounts. In addition, in 2021, if you receive unemployment compensation, you are generally eligible to claim the PTC if you meet the other requirements. For more information, see Pub. 974 and Form 8962 and its instructions.

Changes to the earned income credit (EIC). For 2021, the following changes have been made to the EIC.

- **EIC rules for taxpayers without a qualifying child.** Special rules apply if you are claiming the EIC without a qualifying child. In these cases, the minimum age has been lowered to age 19 except for specified students who must be at least age 24 at the end of the year. However, the applicable minimum age is lowered further for former foster youth and qualified homeless youth to age 18. Additionally, you no longer need to be under age 65 to claim the EIC without a qualifying child.
- **EIC rules for taxpayers with a qualifying child.** If you are claiming the EIC with a qualifying child, you should follow the rules that apply to filers with a qualifying child or children when determining whether you are eligible to claim the EIC even if your qualifying child hasn't been issued a valid SSN on or before the due date of your return (including extensions). However, when determining the amount of EIC that you are eligible to claim on your return, you should follow the rules that apply to taxpayers who do not have a qualifying child.
- **Phaseout amounts increased.** The amount of the credit has been increased and the phaseout income limits at which you can claim the credit have been expanded.
- **Rules for separated spouses.** If you are married but don't file a joint return, you may qualify to claim the EIC if you live with a qualifying child for more than half the year and either live apart from your spouse for the last 6 months of 2021 or are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and do not live in the same household as your spouse at the end 2021.
- **Investment income limit increased.** The amount of investment income you can receive and still be eligible to claim the EIC has increased to $10,000.
- **Prior year (2019) earned income.** You can elect to use your 2019 earned income to figure your 2021 earned income credit if your 2019 earned income is more than your 2021 earned income. See the instructions for line 27a.

File Schedule EIC (Form 1040) if you have a qualifying child. If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, complete and attach Schedule EIC to your Form 1040 or 1040-SR even if that child doesn't have a valid SSN. For more information, including how to complete Schedule EIC if your qualifying child doesn't have a valid SSN, see the line 27a instructions and Schedule EIC.

Forgiveness of Paycheck Protection Program (PPP) Loans. The forgiveness of a PPP Loan creates tax-exempt income, so you don't need to report the income on Form 1040 or 1040-SR, but you do need to report certain information related to your PPP Loan. To find out how to report information related to your PPP Loan, see *Forgiveness of Paycheck Protection Program (PPP) Loans*, under *Income*, later.

Identity verification. The IRS launched an improved identity verification and sign-in process that enables more people to securely access and use IRS online tools and applications. To provide verification services, the IRS is using ID.me, a trusted technology provider. The new process is one more step the IRS is taking to ensure that taxpayer information is provided only to the person who legally has a right to the data. Taxpayers using the new mobile-friendly verification procedure can gain entry to existing IRS online services such as the *Child Tax Credit Update Portal*, *Online Account*, *Get Transcript Online*, *Get an Identity Protection PIN (IP PIN)*, and *Online Payment Agreement*. Additional IRS applications will transition to the new method over the next year. Each online service will also provide information that will instruct taxpayers on the steps they need to follow for access to the service. You can also see IR-2021-228 for more information.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- *Security*—Free File uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 18, 2022 (for most people).
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through *IRS.gov/FreeFile*.
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

freefile Do Your Taxes for Free

If your adjusted gross income was $73,000 or less in 2021, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public–private partnership, between the IRS and tax software providers, makes approximately a dozen brand-name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit *IRS.gov/FreeFile* for details. Free File combines all the benefits of *e-file* and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that can also be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low-to-moderate income (generally under $58,000 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 these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at *IRS.gov/Forms*.

Make your tax payments online—it's easy.

You can make payments online, by phone, or from a mobile device. Paying online is safe and secure; 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. Go to *IRS.gov/Payments* to see all your online payment options.

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?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use *Tax Topic 901* to see if they must file.

TIP *Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you are eligible for any of the following credits.*

- *Earned income credit.*
- *Refundable child tax credit or additional child tax credit.*
- *American opportunity credit.*
- *Credit for federal tax on fuels.*
- *Premium tax credit.*
- *Health coverage tax credit.*
- *Recovery rebate credit.*
- *Credits for sick and family leave.*
- *Child and dependent care credit.*

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).

Requirement to reconcile advance payments of the premium tax credit. If you, your spouse with whom you are filing a joint return, or a dependent was enrolled in coverage through the Marketplace for 2021 and advance payments of the premium tax credit were made for this coverage, you must file a 2021 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 2021 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 of 2021 or was a full-time student under age 24 at the end of 2021. 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, 1998, is considered to be age 24 at the end of 2021. 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.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2021.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

CAUTION *Specific rules apply to determine 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 1040-NR. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.*

When and Where Should You File?

File Form 1040 or 1040-SR by **April 18, 2022.** The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia – even if you don't live in the District of Columbia. If you live in Maine or Massachusetts, you have until April 19, 2022, because of the Patriots' Day holiday in those states. If you file after this date, 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. However, if you choose to mail it instead, filing instructions and addresses are at the end of these instructions.

TIP *The chart at the end of these instructions provides the current address for mailing your return. Use these addresses for Forms 1040 or 1040-SR filed in 2022. The address for returns filed after 2022 may be different. See IRS.gov/Form1040 for any updates.*

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.

CAUTION *An automatic 6-month extension to file doesn't extend the time to pay your tax. If you don't 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 that 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, 2022, you file Form 4868. This 4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

Private Delivery Services

If you choose to mail your return, you can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/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.
- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.
- UPS Next Day Air Early A.M., UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

To check for any updates to the list of designated private delivery services, go to *IRS.gov/PDS*. For the IRS mailing address to use if you're using a private delivery service, go to *IRS.gov/PDSStreetAddresses*.

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 2021 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	$12,550 14,250
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$25,100 26,450 27,800
Married filing separately	any age	$5
Head of household	under 65 65 or older	$18,800 20,500
Qualifying widow(er)	under 65 65 or older	$25,100 26,450

**If you were born on January 1, 1957, you are considered to be age 65 at the end of 2021. (If your spouse died in 2021 or if you are preparing a return for someone who died in 2021, see Pub. 501.)*

***Gross income means all income you 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). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2021, 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 6a and 6b 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, don't 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 2021 (or on the date your spouse died) and your gross income was at least $5, you must file a return regardless of your age.*

Chart B—For Children and Other Dependents (See *Who Qualifies as Your Dependent*, later.)

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 $1,100.
- Your earned income was over $12,550.
- Your gross income was more than the **larger** of—
  - $1,100, or
  - Your earned income (up to $12,200) plus $350.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,800 ($4,500 if 65 or older **and** blind).
- Your earned income was over $14,250 ($15,950 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - $2,800 ($4,500 if 65 or older **and** blind), or
  - Your earned income (up to $12,200) plus $2,050 ($3,750 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 $1,100.
- Your earned income was over $12,550.
- 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—
  - $1,100, or
  - Your earned income (up to $12,200) plus $350.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,450 ($3,800 if 65 or older **and** blind).
- Your earned income was over $13,900 ($15,250 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—
  - $2,450 ($3,800 if 65 or older **and** blind), or
  - Your earned income (up to $12,200) plus $1,700 ($3,050 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the seven conditions below apply for 2021.

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.** Write-in taxes, including uncollected social security and Medicare or RRTA 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 Schedule 2, line 8.
- **f.** Recapture taxes. See the instructions for line 16 and Schedule 2, lines 10 through 18.

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.

6. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.

7. You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i).

Line Instructions for Forms 1040 and 1040-SR

Also see the instructions for Schedule 1 through Schedule 3 that follow the Form 1040 and 1040-SR instructions.

Free File makes available free brand-name software and free *e-file*. Visit *IRS.gov/FreeFile* for details and to see if you are eligible.

What form to file. Everyone can file Form 1040. Form 1040-SR is available to you if you were born before January 2, 1957.

Fiscal year filers. If you are a fiscal year filer using a tax year other than January 1 through December 31, 2021, write "Tax Year" and the beginning and ending months of your fiscal year in the top margin of page 1 of Form 1040 or 1040-SR.

Write-in information. If you need to write a word, code, and/or dollar amount on Form 1040 or 1040-SR to explain an item of income or deduction, but don't have enough space to enter the word, code, and/or dollar amount, you can put an asterisk next to the applicable line number and put a footnote at the bottom of page 2 of your tax return indicating the line number and the word, code, and/or dollar amount you need to enter.

For example, if you received wages as a household employee and didn't receive a W-2 because you were paid only $2,000, the instructions for line 1 state that you must enter "HSH" and the amount of the wages next to line 1. You may instead put an asterisk next to line 1 and in the white space at the bottom of page 2 of Form 1040 or 1040-SR, enter "*Line 1: HSH $2,000."

Section references are to the Internal Revenue Code.

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.
- Married filing jointly.
- Qualifying widow(er).

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.

Single

You can check the "Single" box at the top of Form 1040 or 1040-SR if any of the following was true on December 31, 2021.

- 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 2021, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box.
- You were widowed before January 1, 2021, and didn't remarry before the end of 2021. But if you have a child, you may be able to use the qualifying widow(er) filing status. See the instructions for *Qualifying Widow(er)*, later.

Married Filing Jointly

You can check the "Married filing jointly" box at the top of Form 1040 or 1040-SR if any of the following apply.

- You were married at the end of 2021, even if you didn't live with your spouse at the end of 2021.
- Your spouse died in 2021 and you didn't remarry in 2021.
- You were married at the end of 2021 and your spouse died in 2022 before filing a 2021 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 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 don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

See the instructions for *Married Filing Separately*. Also see *Innocent Spouse Relief* under *General Information*, later.

Nonresident aliens and dual-status aliens. Generally, a married couple can't file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2021, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Married Filing Separately

Check the "Married filing separately" box at the top of Form 1040 or 1040-SR if you are married and file a separate return. Enter your spouse's name in the entry space below the filing status checkboxes. Be sure to enter your spouse's SSN or Individual Taxpayer Identification Number (ITIN) in the space for spouse's SSN on Form 1040 or 1040-SR. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" in the entry space below the filing status checkboxes.

For electronic filing, enter the spouse's name or "NRA" if the spouse doesn't have an SSN or ITIN in the entry space below the filing status checkboxes.

If you are married and file a separate return, you generally report only your own income, 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.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you can't take the student loan interest deduction or the education credits, and you will only be able to take the earned income credit in very limited circumstances. You also can't take the standard deduction if your spouse itemizes deductions.

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 2021. See Married persons who live apart, *later.*

Head of Household

You can check the "Head of household" box at the top of Form 1040 or 1040-SR if you are unmarried and 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 2021. But if, at the end of 2021, 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 2021 and you meet the other rules under *Married persons who live apart*, later.
- You are married to a nonresident alien at any time during the year and the election to treat the alien spouse as a resident alien is not made.

Check the "Head of household" box only if you are unmarried (or considered unmarried) and either *Test 1* or *Test 2* applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2021 of your parent whom you can claim as a dependent, except under a multiple support agreement (see *Who Qualifies as Your Dependent*, later). Your 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 time lived with you*, later).

1. Any person whom you can claim as a dependent. But don't include:

a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, later;

b. Any person who is your dependent only because he or she lived with you for all of 2021; or

c. Any person you claimed as a dependent under a multiple support agreement. See *Who Qualifies as Your Dependent*, later.

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 someone else's 2021 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* under *Who Qualifies as Your Dependent*, later.

If the child isn't claimed as your dependent, enter the child's name in the entry space below the filing status checkboxes. If you don't 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 under *Who Qualifies as Your Dependent*, later.

Dependent. To find out if someone is your dependent, see *Who Qualifies as Your Dependent*, later.

The dependents you claim are those you list by name and SSN in the Dependents *section on Form 1040 or 1040-SR.*

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*, later, under *Who Qualifies as Your Dependent*, if applicable.

If the person for whom you kept up a home was born or died in 2021, 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. Similarly, if you adopted the person for whom you kept up a home in 2021, the person was lawfully placed with you for legal adoption by you in 2021, or the person was an eligible foster child placed with you during 2021, the person is considered to have lived with you for more than half of 2021 if your main home was this person's main home for more than half the time since he or she was adopted or placed with you in 2021.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501. Similarly, if you adopted the person for whom you kept up a home in 2021, the person was lawfully placed with you for legal adoption by you in 2021, or the person was an eligible foster child placed with you during 2021, the person is considered to have lived with you for more than half of 2021 if your main home was this person's main home for more than half the time since he or she was adopted or placed with you in 2021.

Married persons who live apart. Even if you weren't divorced or legally separated at the end of 2021, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2021. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2021.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2021 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, later.

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.

Foster child. A foster 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.

Qualifying Widow(er)

You can check the "Qualifying widow(er)" box at the top of Form 1040 or 1040-SR and use joint return tax rates for 2021 if all of the following apply.

1. Your spouse died in 2019 or 2020 and you didn't remarry before the end of 2021.

2. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2021:

a. The child had gross income of $4,300 or more,

b. The child filed a joint return, or

c. You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent, enter the child's name in the entry space below the filing status checkboxes. If you don't enter the name, it will take us longer to process your return.

3. This child lived in your home for all of 2021. 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.

If your spouse died in 2021, you can't file as qualifying widow(er). Instead, see the instructions for *Married Filing Jointly,* earlier.

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 *Who Qualifies as Your Dependent*, later.

TIP *The dependents you claim are those you list by name and SSN in the* Dependents *section on Form 1040 or 1040-SR.*

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*, later, under *Who Qualifies as Your Dependent*, if applicable.

A child is considered to have lived with you for all of 2021 if the child was born or died in 2021 and your home was the child's home for the entire time he or she was alive. Similarly, if you adopted the child in 2021, the child was lawfully placed with you for legal adoption by you in 2021, or the child was an eligible foster child placed with you during 2021, the child is considered to have lived with you for all of 2021 if your main home was this child's main home for the entire time since he or she was adopted or placed with you in 2021.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

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 in the entry space below the filing status checkboxes instead of below your name.

TIP *If you filed a joint return for 2020 and you are filing a joint return for 2021 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2020 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. Don't enter any other information on that line, but also complete the spaces below that line. Don't 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.

Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at *SSA.gov/forms/ss-5.pdf*, from your local SSA office, or by calling the SSA at 800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040 or 1040-SR, W-2, and 1099 agree with your social security card. If they don't, certain deductions and credits on Form 1040 or 1040-SR 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.

Once you are issued an SSN, use it to file your tax return. Use your SSN to file your tax return even if your SSN does not authorize employment or if you have been issued an SSN that authorizes employment and you lose your employment authorization. An ITIN will not be issued to you once you have been issued an SSN. If you received your SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you don't have and aren't eligible to get an SSN, you must apply for an ITIN. 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.

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once for tax years 2018, 2019, or 2020, it expired at the end of 2021 and must be renewed if you need to file a federal tax return in 2022. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at *IRS.gov/ITIN*.

TIP *ITINs assigned before 2013 have expired and must be renewed if you need to file a tax return in 2022. If you previously submitted a renewal application and it was approved, you do not need to renew again unless you haven't used your ITIN on a federal tax return at least once for tax years 2018, 2019, or 2020.*

An ITIN is for tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.

For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

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 *IRS.gov/ITIN*.

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, or
- Your spouse is filing a separate return.

Standard Deduction

TIP *If you are filing Form 1040-SR, you can find a Standard Deduction Chart on the last page of that form that can calculate the amount of your standard deduction in most situations.*

Don't file the Standard Deduction Chart with your return.

Single and Married Filing Jointly

If you or your spouse (if you are married and filing a joint return) can be claimed as a dependent on someone else's return, check the appropriate box in the *Standard Deduction* section.

If you were a dual-status alien, check the "Spouse itemizes on a separate return or you were a dual-status alien" box. If you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2021 and you and your spouse agree to be taxed on your combined worldwide income, don't check the box.

Age/Blindness

If you or your spouse (if you are married and filing a joint return) were born before January 2, 1957, or were blind at the end of 2021, check the appropriate boxes on the line labeled "Age/Blindness."

Don't check any boxes for your spouse if your filing status is head of household.

Death of spouse in 2021. If your spouse was born before January 2, 1957, but died in 2021 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1957."

A person is considered to reach age 65 on the day before his or her 65th birthday.

Example. Your spouse was born on February 14, 1956, and died on February 13, 2021. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse. However, if your spouse died on February 12, 2021, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2021. If you are preparing a return for someone who died in 2021, see Pub. 501 before completing the standard deduction information.

Blindness

If you weren't totally blind as of December 31, 2021, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You can't see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition isn't likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

Beginning in 2021, if you receive a notice or letter but you would prefer to have it in Braille or large print, you can use Form 9000, Alternative Media Preference, to request notices in an alternative format including Braille, large print, audio, or electronic. You can attach Form 9000 to your return or mail it separately.

- You can download, or view online, tax forms and publications in a variety of formats including text-only, Braille ready files, browser-friendly HTML (other than tax forms), accessible PDF, and large print.

Married Filing Separately

If your filing status is married filing separately and your spouse itemizes deductions on his or her return, check the "Spouse itemizes on a separate return or you were a dual-status alien" box.

If your filing status is married filing separately and your spouse was born before January 2, 1957, or was blind at the end of 2021, you can check the appropriate box(es) on the line labeled "Age/Blindness" if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want $3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have $3 go to the fund. If you check a box, your tax or refund won't change.

Virtual Currency

Virtual currency is a digital representation of value, other than a representation of the U.S. dollar or a foreign currency ("real currency"), that functions as a unit of account, a store of value, or a medium of exchange. Some virtual currencies are convertible, which means that they have an equivalent value in real currency or act as a substitute for real currency. The IRS uses the term "virtual currency" to describe the various types of convertible virtual currency that are used as a medium of exchange, such as digital currency and cryptocurrency. Regardless of the label applied, if a particular asset has the characteristics of virtual currency, it will be treated as virtual currency for Federal income tax purposes.

If, in 2021, you engaged in any transaction involving virtual currency, check the "Yes" box next to the question on virtual currency on page 1 of Form 1040 or 1040-SR. A transaction involving virtual currency includes, but is not limited to:

- The receipt of virtual currency as payment for goods or services provided;
- The receipt or transfer of virtual currency for free (without providing any consideration) that does not qualify as a bona fide gift;
- The receipt of new virtual currency as a result of mining and staking activities;
- The receipt of virtual currency as a result of a hard fork;
- An exchange of virtual currency for property, goods, or services;
- An exchange/trade of virtual currency for another virtual currency;
- A sale of virtual currency; and
- Any other disposition of a financial interest in virtual currency.

A transaction involving virtual currency does not include the holding of virtual currency in a wallet or account, or the transfer of virtual currency from one wallet or account you own or control to another that you own or control. If your only transactions involving virtual currency during 2021 were purchases of virtual currency for real currency, including the use of real currency electronic platforms such as PayPal and Venmo, you are not required to check the "Yes" box next to the virtual currency question. You must not leave the field blank even if you are not required to answer "Yes". If you disposed of any virtual currency that was held as a capital asset through a sale, exchange, or transfer, check "Yes" and use Form 8949 to figure your capital gain or loss and report it on Schedule D (Form 1040).

If you received any virtual currency as compensation for services or disposed of any virtual currency that you held for sale to customers in a trade or business, you must report the income as you would report other income of the same type (for example, W-2 wages on Form 1040 or 1040-SR, line 1, or inventory or services from Schedule C on Schedule 1).

For more information, go to *IRS.gov/virtualcurrencyfaqs*.

Who Qualifies as Your Dependent

Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents

Follow the steps below to find out if a person qualifies as your dependent and to find out if your dependent qualifies you to take the child tax credit or the credit for other dependents. If you have more than four dependents, check the box under *Dependents* on page 1 of Form 1040 or 1040-SR and include a statement showing the information required in columns (1) through (4).

TIP *The dependents you claim are those you list by name and SSN in the* Dependents *section on Form 1040 or 1040-SR.*

Before you begin. See the definition of *Social security number*, later. If you want to claim the child tax credit or the credit for other dependents, you (and your spouse if filing jointly) must have an SSN or ITIN issued on or before the due date of your 2021 return (including extensions). If an ITIN is applied for on or before the due date of a 2021 return (including extensions) and the IRS issues an ITIN as result of the application, the IRS will consider the ITIN as issued on or before the due date of the return.

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

was ...

Under age 19 at the end of 2021 and younger than you (or your spouse if filing jointly)

or

Under age 24 at the end of 2021, a student (defined later), and younger than you (or your spouse if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who didn't provide over half of his or her own support for 2021 (see Pub. 501)

AND

Who isn't filing a joint return for 2021 or is filing a joint return for 2021 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2021. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2021, see* Qualifying child of more than one person, *later*.

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.** STOP You can't claim this child as a dependent.

2. Was the child married?

☐ **Yes.** See *Married person,* later. ☐ **No.** Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2021 tax return? See Steps 1, 2, and 4.

☐ **Yes.** STOP You can't claim any dependents. Complete the rest of Form 1040 or 1040-SR and any applicable schedules.

☐ **No.** You can claim this child as a dependent. Complete columns (1) through (3) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?

1. Did the child have an SSN, ITIN, or adoption taxpayer identification number (ATIN) issued on or before the due date of your return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the child on or before the due date of your return (including extensions).)

☐ **Yes.** Continue ☐ **No.** STOP You can't claim the child tax credit or the credit for other dependents for this child.

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.** Continue ☐ **No.** STOP You can't claim the child tax credit or the credit for other dependents for this child.

3. Was the child under age 18 at the end of 2021?

☐ **Yes.** Continue ☐ **No.** You can claim the credit for other dependents for this child. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

4. Did this child have an SSN valid for employment issued before the due date of your 2021 return (including extensions)? (See *Social Security Number*, later.)

☐ **Yes.** You can claim the child tax credit for this person. Check the "Child tax credit" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

☐ **No.** STOP You can claim the credit for other dependents for this child. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

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)

or

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

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.

AND

Who wasn't a qualifying child (see Step 1) of any taxpayer for 2021. For this purpose, a person isn't a taxpayer if he or she isn't required to file a U.S. income tax return **and** either doesn't file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples.

AND

Who had gross income of less than $4,300 in 2021. If the person was permanently and totally disabled, see *Exception to gross income test*, later.

AND

For whom you provided over half of his or her support in 2021. But see *Children of divorced or separated parents*, *Multiple support agreements*, and *Kidnapped child,* later.

1. Does any person meet the conditions to be your qualifying relative?

☐ **Yes.** Continue ☐ **No.** STOP

2. 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.** STOP You can't claim this person as a dependent.

3. Was your qualifying relative married?

☐ **Yes.** See *Married person*, later. ☐ **No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2021 tax return? See Steps 1, 2, and 4.

☐ **Yes.** STOP You can't claim any dependents. Complete the rest of Form 1040 or 1040-SR and any applicable schedules.

☐ **No.** You can claim this person as a dependent. Complete columns (1) through (3) of the *Dependents* section on page 1 of Form 1040 or 1040-SR. Then, go to Step 5.

Step 5 Does Your Qualifying Relative Qualify You for the Credit for Other Dependents?

1. Did your qualifying relative have an SSN, ITIN, or ATIN issued on or before the due date of your 2021 return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the qualifying relative on or before the return due date (including extensions).)

☐ **Yes.** Continue ☐ **No.** STOP You can't claim the credit for other dependents for this qualifying relative.

2. Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or a U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizenship test*, later.)

☐ **Yes.** You can claim the credit for other dependents for this dependent. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

☐ **No.** STOP You can't claim the credit for other dependents for this qualifying relative.

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 don't 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.

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 during the last 6 months of 2021 (whether or not they are or were married).

2. The child received over half of his or her support for 2021 from the parents (and the rules on *Multiple support agreements*, later, don't 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 2021.

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 2021, 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 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least $600 for support of the child during 2021.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the child tax credits and credit for other dependents (lines 19 and 28). However, this

doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit and these other benefits. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2021. 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.

- 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.

CAUTION *You must include the required information even if you filed it with your return in an earlier year.*

Post-2008 decree or agreement. If the divorce decree 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 certain tax benefits for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of certain tax benefits revoked. A custodial parent who has revoked his or her previous release of a claim to certain tax benefits 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; Step 4, question 2; and Step 5, 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 2021, the person is considered to have lived with you for more than half of 2021 if your home was this person's home for more than half the time he or she was alive in 2021. If the person meets all other requirements to be your qualifying child but you adopted the person in 2021, the person was lawfully placed with you for legal adoption by you in 2021, or the person was an eligible foster child placed with you during 2021, the person is considered to have lived with you for more than half of 2021 if your main home was this person's main home for more than half the time since he or she was adopted or placed with you in 2021.

Any other person is considered to have lived with you for all of 2021 if the person was born or died in 2021 and your home was this person's home for the entire time he or she was alive in 2021 or if you adopted the person in 2021, the person was lawfully placed with you for legal adoption by you in 2021, or the person was an eligible foster child placed with you during 2021 and your main home was the person's main home for the entire time since he or she was adopted or placed with you in 2021.

Foster child. A foster 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.

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 qualifying widow(er) filing status, the child tax credit, the credit for other dependents, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 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 2021, 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.

Public assistance payments. If you received payments under the Temporary Assistance for Needy Families (TANF) program or other public assistance program and you used the money to support another person, see Pub. 501.

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. Nonrefundable child tax credit and credit for other dependents (line 19) and refundable child tax credit or additional child tax credit (line 28).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule 3, line 2 or 13g).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 27a).

No other person can take any of the five tax benefits just listed based on the 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 don't 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 2021. 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 2021.
- 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 2021.
- 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 2021, 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 five tax benefits just listed for which you otherwise qualify. Your mother can't claim any of those five tax benefits based on your daughter. 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 reduce or disallow any 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.

For the child tax credit, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the Social Security Administration before the due date of your 2021 return (including extensions). If your child was a U.S. citizen when the child received the SSN, the SSN is valid for employment. If "Not Valid for Employment" is printed on your child's social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

If your dependent child was born and died in 2021 and you do not have an SSN for the child, enter "Died" in column (2) of the *Dependents* section 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, or your spouse if filing jointly, didn't have an SSN (or ITIN) issued on or before the due date of your 2021 return (including extensions), you can't claim the child tax credit or the credit for other dependents on your original or an amended 2021 return.

If you apply for an ITIN on or before the due date of your 2021 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Student. A student is a child who during any part of 5 calendar months of 2021 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.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions and the Schedule 1 instructions, especially the instructions for lines 1 through 7 and Schedule 1, lines 1 through 8z. Also see Pub. 525.

Forgiveness of Paycheck Protection Program (PPP) Loans

The forgiveness of a PPP Loan creates tax-exempt income, so although you don't need to report the income from the forgiveness of your PPP Loan on Form 1040 or 1040-SR, you do need to report certain information related to your PPP Loan.

Rev. Proc. 2021-48, 2021-49 I.R.B. 835, permits taxpayers to treat tax-exempt income resulting from the forgiveness of a PPP Loan as received or accrued: (1) as, and to the extent that, eligible expenses are paid or incurred; (2) when you apply for forgiveness of the PPP Loan; or (3) when forgiveness of the PPP Loan is granted. If you have tax-exempt income resulting from the forgiveness of a PPP Loan, attach a statement to your return reporting each taxable year for which you are applying Rev. Proc. 2021-48, and which section of Rev. Proc. 2021-48 you are applying—either section 3.01(1), (2), or (3). Any statement should include the following information for each PPP Loan:

1. Your name, address, and ITIN or SSN;

2. A statement that you are applying or applied section 3.01(1), (2), or (3) of Rev. Proc. 2021-48, and for what taxable year (2020 or 2021) as applicable;

3. The amount of tax-exempt income from forgiveness of the PPP Loan that you are treating as received or accrued and for what taxable year (2020 or 2021); and

4. Whether forgiveness of the PPP Loan has been granted as of the date you file your return.

Write "RP2021-48" at the top of your attached statement.

Foreign-Source Income

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.

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.

Foreign retirement plans. 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 Rev. Proc. 2014-55, 2014-44 I.R.B. 753, available at *IRS.gov/irb/2014-44_IRB#RP2014-55*, to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 5a and 5b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account; or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Foreign financial assets. If you had foreign financial assets in 2021, you may have to file Form 8938. See Form 8938 and its instructions.

Chapter 11 Bankruptcy Cases

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:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income); and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, don't include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include 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. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at *IRS.gov/irb/2006-40_IRB#NOT-2006-83*.

Community Property States

Community property states include 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 what is community income and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California must generally report half the combined community income of the individual and his or her domestic partner. See Form 8958 and Pub. 555.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round 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.

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.

If you are entering amounts that include cents, make sure to include the decimal point. There is no cents column on the form.

CAUTION *The lines on Forms 1040 and 1040-SR are the same. References to lines in the following instructions refer to the line on either form.*

Line 1

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 1.

- All wages received as a household employee. An employer isn't required to provide a Form W-2 to you if he or she paid you wages of less than $2,300 in 2021. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than $2,300 in 2021, enter "HSH" and the amount not reported to you on a Form W-2 in the space to the left of line 1. For information on employment taxes for household employees, see *Tax Topic 756*.
- Any Medicaid waiver payments you received that you choose to include in earned income for purposes of claiming a credit or other tax benefit, even if you didn't receive a Form W-2 reporting these payments. See the instructions for Schedule 1, line 8z.
- Tip income you didn't report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips aren't included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you don't report these noncash tips to your employer, you must report them on line 1.

CAUTION *You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for Schedule 2, line 5.*

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2021.
- Scholarship and fellowship grants not reported on Form W-2. Also enter "SCH" and the amount on the dotted line next to line 1. However, if you were a degree candidate, include on line 1 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 1.
- Excess elective 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 2021 under all plans was more than $19,500 (excluding catch-up contributions as explained later), include the excess on line 1. This limit is (a) $13,500 if you have only SIMPLE plans, or (b) $22,500 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, don't include the excess attributable to such contributions on line 1. They are already included as income in box 1 of your Form W-2.

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.

If you were age 50 or older at the end of 2021, your employer may have allowed an additional deferral (catch-up contributions) of up to $6,500 ($3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.

CAUTION *You can't deduct the amount deferred. It isn't included as income in box 1 of your Form W-2.*

- Disability pensions shown on Form 1099-R if you haven't reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 5a and 5b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 5a and 5b. Payments from an IRA are reported on lines 4a and 4b.
- Corrective distributions from a retirement plan shown on Form 1099-R of excess elective deferrals and excess contributions (plus earnings). But don't include distributions from an IRA* on line 1. Instead, report distributions from an IRA on lines 4a and 4b.
- Wages from Form 8919, line 6.

**This includes a Roth, SEP, or SIMPLE IRA.*

Were You a Statutory Employee?

If you were a statutory employee, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent or commission drivers, certain traveling salespeople, and certain homeworkers. Statutory employees report the amount shown in box 1 of Form W-2 on a Schedule C along with any related business expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2022. If you don't receive it by early February, use *Tax Topic 154* to find out what to do. Even if you don't get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 2a

Tax-Exempt Interest

If you received any tax-exempt interest (including any tax-exempt original issue discount (OID)), such as from municipal bonds, each payer should send you a Form 1099-INT or a Form 1099-OID. In general, your tax-exempt stated interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 2a. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 2a (that is, the excess of the tax-exempt interest received during the year over the amortized bond premium for the year). Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 2a (that is, the excess of tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

Also include on line 2a any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 11 of Form 1099-DIV.

Don't include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

CAUTION *Don't include any amounts related to the forgiveness of PPP Loans on this line.*

Line 2b

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 2b. 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 applies to you.

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

Interest credited in 2021 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2021 income. For details, see Pub. 550.

TIP *If you get a 2021 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2021, see Pub. 550.*

Line 3a

Qualified Dividends

Enter your total qualified dividends on line 3a. Qualified dividends are also included in the ordinary dividend total required to be shown on line 3b. 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.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but aren't qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- 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.
- 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 subject to the 61-day holding period rule just described.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments aren't qualified dividends.
- Dividends from a corporation that first became a surrogate foreign corporation after December 22, 2017, other than a foreign corporation that is treated as a domestic corporation under section 7874(b).

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2021. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2021. 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, 2021. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2021, through August 11, 2021). The 121-day period began on May 17, 2021 (60 days before the ex-dividend date), and ended on September 14, 2021. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. The facts are the same as in *Example 1* except that you bought the stock on July 15, 2021 (the day before the ex-dividend date), and you sold the stock on September 16, 2021. You held the stock for 63 days (from July 16, 2021, through September 16, 2021). 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, 2021, through September 14, 2021).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2021. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2021. 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, 2021. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP *Use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. See the instructions for line 16 for details.*

Line 3b

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 3b. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over $1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

Nondividend Distributions

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.

TIP *Dividends on insurance policies are a partial return of the premiums you paid. Don't report them as dividends. Include them in income on Schedule 1, line 8z, only if they exceed the total of all net premiums you paid for the contract.*

Lines 4a and 4b

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 4a and 4b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 4a blank and enter the total distribution (from Form 1099-R, box 1) on line 4b.

Exception 1. Enter the total distribution on line 4a if you rolled over part or all of the distribution from one:

- Roth IRA to another Roth IRA, or
- IRA (other than a Roth IRA) to a qualified plan or another IRA (other than a Roth IRA).

Also enter "Rollover" next to line 4b. If the total distribution was rolled over, enter -0- on line 4b. If the total distribution wasn't rolled over, enter the part not rolled over on line 4b unless *Exception 2* applies to the part not rolled over. Generally, a rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan or you made the rollover in 2022, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 4a and see Form 8606 and its instructions to figure the amount to enter on line 4b.

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 2021 or an earlier year. If you made nondeductible contributions to these IRAs for 2021, 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 4b; you don't have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2015 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2021.

4. You had a 2020 or 2021 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.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2021.

6. You recharacterized part or all of a contribution to a Roth IRA as a contribution to another type of IRA, or vice versa.

Exception 3. If all or part of the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 4a. If the total amount distributed is a QCD, enter -0- on line 4b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 4b unless *Exception 2* applies to that part. Enter "QCD" next to line 4b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70 1/2 when the distribution was made.

Generally, your total QCDs for the year can't be more than $100,000. (On a joint return, your spouse can also have a QCD of up to $100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-B for details.

CAUTION *You can't claim a charitable contribution deduction for any QCD not included in your income.*

Exception 4. If all or part of the distribution is a health savings account (HSA)

funding distribution (HFD), enter the total distribution on line 4a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 4b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that isn't an HFD on line 4b unless *Exception 2* applies to that part. Enter "HFD" next to line 4b.

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 can generally 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.

CAUTION *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 8889, Part III.*

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 4b. For example: "Line 4b – $1,000 Rollover and $500 HFD." But you do not need to attach a statement if 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 4b. Enter the total amount of those distributions on line 4a.

CAUTION *You may have to pay an additional tax if you received an early distribution from your IRA and the total wasn't rolled over. See the instructions for Schedule 2, line 8, for details.*

More information. For more information about IRAs, see Pub. 590-A and Pub. 590-B.

Lines 5a and 5b

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. Don't include the following payments on lines 5a and 5b. Instead, report them on line 1.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess elective deferrals or other excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.

TIP *Attach Form(s) 1099-R to Form 1040 or 1040-SR if any federal income tax was withheld.*

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you didn't contribute to the cost (see *Cost,* later) of your pension or annuity, or (b) you got your entire cost back tax free before 2021. 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 5b; don't make an entry on line 5a.

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 RRB-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 5a. 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 5b. 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 5b. 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 employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or $3,000. You can make this election only for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R doesn't reflect the exclusion. Report your total distributions on line 5a and the taxable amount on line 5b. Enter "PSO" next to line 5b.

Simplified Method Worksheet—Lines 5a and 5b

Keep for Your Records

Before you begin: √ 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.

More than one pension or annuity. 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 or 1040-SR, line 5b. Enter the total pension or annuity payments received in 2021 on Form 1040 or 1040-SR, line 5a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040 or 1040-SR, line 5a . . . . . **1.** _____
2. Enter your cost in the plan at the annuity starting date . . . . . **2.** _____

   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.
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.** _____
4. Divide line 2 by the number on line 3 . . . . . **4.** _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . **5.** _____
6. Enter the amount, if any, recovered 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.** _____
7. Subtract line 6 from line 2 . . . . . **7.** _____
8. Enter the **smaller** of line 5 or line 7 . . . . . **8.** _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040 or 1040-SR, line 5b. 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 *Insurance Premiums for Retired Public Safety Officers* before entering an amount on line 5b . . . . . **9.** _____
10. Was your annuity starting date before 1987?

    ☐ **Yes.** STOP Do not complete the rest of this worksheet.

    ☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2021. You will need this number if you need to fill out this worksheet next year . . . . . **10.** _____
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.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date was . . .	AND your annuity starting date was— before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

If you are retired on disability and reporting your disability pension on line 1, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 1.

Simplified Method

You must use the Simplified Method if either of the following applies.

1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

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.

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).

CAUTION *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.*

Annuity Starting Date

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.

Age (or Combined Ages) at Annuity Starting Date

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.

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.

Cost

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 may be shown in box 9b of Form 1099-R.

Rollovers

Generally, a rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 5a and 5b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 5a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the rollover. Enter the remaining amount on line 5b. If the remaining amount is zero and you have no other distribution to report on line 5b, enter -0- on line 5b. Also enter "Rollover" next to line 5b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount wasn't rolled over. For details, see the instructions for Schedule 2, line 6.

Enter the total distribution on line 5a and the taxable part on line 5b. For details, see Pub. 575.

TIP *If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.*

Lines 6a and 6b

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 2021. 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 2021 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 2021 and your total repayments (box 4) were more than your total benefits for 2021 (box 3). None of your benefits are taxable for 2021. Also, if your total repayments in 2021 exceed your total benefits received in 2021 by more than $3,000, 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 income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

TIP ***Benefits for earlier year received in 2021?*** *If any of your benefits are taxable for 2021 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.*

TIP ***Social security information.*** *Social security beneficiaries can now get a variety of information from the SSA website with 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 SSA.gov/myaccount.*

Disability payments (including Social Security Disability Insurance (SSDI) payments) are generally not included in income if they are for injuries incurred as a direct result of a terrorist attack directed against the United States or its allies. If these payments are incorrectly reported as taxable on Form W-2 or Form 1099-R, contact the company or agency making the disability payments to get a corrected Form W-2 or Form 1099-R. If these payments are incorrectly reported as taxable on Form SSA-1099, don't include the nontaxable portion of income on your tax return. You may receive a notice from the IRS regarding the omitted payments. Follow the instructions in the notice to explain that the excluded payments aren't taxable. For more information about these payments, see Pub. 3920.

TIP ***Form RRB-1099.*** *If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 877-772-5772 or go to www.rrb.gov.*

Line 7

Capital Gain or (Loss)

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 don't have to file Form 8949 or Schedule D if you aren't deferring any capital gain by investing in a qualified opportunity zone fund and 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); and

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 don't have to file Form 8949 if *Exception 1* doesn't apply, you aren't deferring any capital gain by investing in a qualified opportunity zone fund or terminating deferral from an investment in a qualified opportunity zone, and your only capital gains and losses are:

- Capital gain distributions;
- A capital loss carryover from 2020;
- A gain from Form 2439 or 6252 or Part I of Form 4797;
- A gain or loss from Form 4684, 6781, or 8824;
- A gain or loss from a partnership, S corporation, estate, or trust; or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS, the QOF box in box 3 isn't checked, and you don't need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 7 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 7 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 *If you don't have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 16 instructions to figure your tax.*

Total Income and Adjusted Gross Income

Line 10

Enter any adjustments to income from Schedule 1, line 26, on line 10.

Tax and Credits

Lines 12a, 12b, and 12c

Line 12a Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

CAUTION *If you made a section 962 election and are taking a deduction under section 250 with respect to any income inclusions under section 951 or 951A, don't report the deduction on line 12a. Instead, report the tax with respect to a section 962 election on line 16 and include in the statement required by line 16 how you figured the section 250 deduction.*

Standard Deduction

Most Form 1040 filers can find their standard deduction by looking at the amounts listed to the left of line 12a. Most Form 1040-SR filers can find their standard deduction by using the chart on the last page of Form 1040-SR.

Exception 1—Dependent. If you checked the "Someone can claim you as a dependent" box, or if you're filing jointly and you checked the "Someone can claim your spouse as a dependent" box, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

TIP *Someone claims you or your spouse as a dependent if they list your or your spouse's name and SSN in the* Dependents *section of their return.*

Exception 2—Born before January 2, 1957, or blind. If you checked any of the following boxes, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1957, or Were Blind if you are filing Form 1040 or by using

Social Security Benefits Worksheet—Lines 6a and 6b

Keep for Your Records

Before you begin:
- ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2021, enter "D" to the right of the word "benefits" on line 6a. If you don't, you may get a math error notice from the IRS.
- ✓ Be sure you have read the ***Exception*** in the line 6a and 6b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **RRB-1099.** Also enter this amount on Form 1040 or 1040-SR, line 6a	**1.**	
2.	Multiply line 1 by 50% (0.50)	**2.**	
3.	Combine the amounts from Form 1040 or 1040-SR, lines 1, 2b, 3b, 4b, 5b, 7, and 8	**3.**	
4.	Enter the amount, if any, from Form 1040 or 1040-SR, line 2a	**4.**	
5.	Combine lines 2, 3, and 4	**5.**	
6.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25	**6.**	
7.	Is the amount on line 6 less than the amount on line 5? ☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. ☐ **Yes.** Subtract line 6 from line 5	**7.**	
8.	If you are: • Married filing jointly, enter $32,000 • Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2021, enter $25,000 • Married filing separately and you lived with your spouse at any time in 2021, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17	**8.**	
9.	Is the amount on line 8 less than the amount on line 7? ☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you **lived apart** from your spouse for all of 2021, be sure you entered "D" to the right of the word "benefits" on line 6a. ☐ **Yes.** Subtract line 8 from line 7	**9.**	
10.	Enter $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2021	**10.**	
11.	Subtract line 10 from line 9. If zero or less, enter -0-	**11.**	
12.	Enter the **smaller** of line 9 or line 10	**12.**	
13.	Enter one-half of line 12	**13.**	
14.	Enter the **smaller** of line 2 or line 13	**14.**	
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	**15.**	
16.	Add lines 14 and 15	**16.**	
17.	Multiply line 1 by 85% (0.85)	**17.**	
18.	**Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b	**18.**	

TIP *If any of your benefits are taxable for 2021* ***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.*

the chart on the last page of Form 1040-SR.

- You were born before January 2, 1957.
- You are blind.
- Spouse was born before January 2, 1957.
- Spouse is blind.

Exception 3—Separate return or dual-status alien. If you checked the box labeled "Spouse itemizes on separate return or you were dual-status alien" on the Spouse standard deduction line, your standard deduction is zero, even if you were born before January 2, 1957, or were blind.

Exception 4—Increased standard deduction for net qualified disaster loss. If you had a net qualified disaster loss and you elect to increase your standard deduction by the amount of your net qualified disaster loss, use Schedule A to figure your standard deduction. Qualified disaster loss refers to losses arising from certain disasters occurring in 2016 and subsequent years. See the Instructions for Form 4684 and Schedule A, line 16, for more information.

Line 12b

If you don't itemize deductions on Schedule A (Form 1040), you (or you and your spouse if filing jointly) may be able to take a charitable deduction for cash contributions made in 2021.

Enter the total amount of your contributions on line 12b. Don't enter more than $300 ($600 if married filing jointly).

The contributions must be made to organizations that are religious, charitable, educational, scientific, or literary in purpose. See Pub. 526 for more information on the types of organizations that qualify.

A deduction can't be taken for a contribution to an organization described in I.R.C. 509(a)(3) or for the establishment of a new, or maintenance of an existing, donor-advised fund. Also, contributions of noncash property and contributions carried forward from prior years don't qualify for this deduction. See the Instructions for Schedule A and Pub. 526 for more information on those types of contributions.

Line 13

Qualified Business Income Deduction (Section 199A Deduction)

To figure your Qualified Business Income Deduction, use Form 8995 or Form 8995-A as applicable.

Use Form 8995 if:

- You have qualified business income, qualified REIT dividends, or qualified PTP income (loss);
- Your 2021 taxable income before the qualified business income deduction is less than or equal to $329,800 if married filing jointly, $164,925 if married filing separately, and $164,900 for all others; and
- You aren't a patron in a specified agricultural or horticultural cooperative.

If you don't meet these requirements, use Form 8995-A, Qualified Business Income Deduction. Attach whichever form you use (Form 8995 or 8995-A) to your return. See the instructions for Forms 8995 and 8995-A for more information for figuring and reporting your qualified business income deduction.

Line 16

Tax

Include in the total on the entry space on line 16 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described later.
- 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 with respect to a section 962 election (election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates) reduced by the amount of any foreign tax credits claimed on Form 1118. See section 962 for details. Check box 3 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 2021 for the student. See Form 8863 for more details. Check box 3 and enter the amount and "ECR" in the space next to that box.
- Any tax from Form 8621, line 16e, relating to a section 1291 fund. Check box 3 and enter the amount of the tax and "1291TAX" in the space next to that box.
- Repayment of any excess advance payments of the health coverage tax credit from Form 8885. Check box 3 and enter the amount of the repayment and "HCTC" in the space next to that box.
- Tax from Form 8978, line 14 (relating to partner's audit liability under section 6226). Check box 3 and enter the amount of the liability and "Form 8978" in the space next to that box. If the amount on Form 8978, line 14, is negative, see the instructions for Schedule 3 (Form 1040), line 6l.
- Net tax liability deferred under section 965(i). If you had a net 965 inclusion and made an election to defer your net 965 tax liability under section 965(i), check box 3 and enter (as a negative number) the amount of the deferred net 965 tax liability and "965" on the line next to that box.
- Triggering event under section 965(i). If you had a triggering event under section 965(i) during the year and did not enter into a transfer agreement, check box 3 and enter the amount of the triggered deferred net 965 tax liability and enter "965INC" on the line next to the box.

Do you want the IRS to figure the tax on your taxable income for you?

☐ **Yes.** See chapter 13 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.

☐ **No.** Use one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than $100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is $100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

Standard Deduction Worksheet for Dependents—Line 12a

Keep for Your Records

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Check if:
- ☐ You were born before January 2, 1957.
- ☐ You are blind.
- ☐ Spouse was born before January 2, 1957.
- ☐ Spouse is blind.

Total number of boxes checked . . . . . **1.** _____

2. Is your **earned income*** more than $750?
- ☐ **Yes.** Add $350 to your earned income. Enter the total.
- ☐ **No.** Enter $1,100.

. . . . . **2.** _____

3. Enter the amount shown below for your filing status.
- Single or married filing separately—$12,550
- Married filing jointly—$25,100
- Head of household—$18,800

. . . . . **3.** _____

4. Standard deduction.

a. Enter the **smaller** of line 2 or line 3. If born after January 1, 1957, and not blind, **stop here** and enter this amount on Form 1040 or 1040-SR, line 12a. Otherwise, go to line 4b . . . . . **4a.** _____

b. If born before January 2, 1957, or blind, multiply the number on line 1 by $1,350 ($1,700 if single or head of household) . . . . . **4b.** _____

c. Add lines 4a and 4b. Enter the total here and on Form 1040 or 1040-SR, line 12a . . . . . **4c.** _____

** **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 or 1040-SR, line 1, and Schedule 1, lines 3 and 6, minus the amount, if any, on Schedule 1, line 15.*

Standard Deduction Chart for People Who Were Born Before January 2, 1957, or Were Blind

Don't use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

- ☐ You were born before January 2, 1957.
- ☐ You are blind.
- ☐ Spouse was born before January 2, 1957.
- ☐ Spouse is blind.

Enter the total number of boxes checked . . . . . ▶ ☐

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1 2	$14,250 15,950
Married filing jointly	1 2 3 4	$26,450 27,800 29,150 30,500
Qualifying widow(er)	1 2	$26,450 27,800
Married filing separately*	1 2 3 4	$13,900 15,250 16,600 17,950
Head of household	1 2	$20,500 22,200

* You can check the boxes for spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

However, don't use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 must generally be used to figure the tax on your unearned income over $2,200 if you are under age 18, and in certain situations if you are older.

You must file Form 8615 if you meet all of the following conditions.

1. You had more than $2,200 of unearned income (such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions)).

2. You are required to file a tax return.

3. You were either:

a. Under age 18 at the end of 2021,

b. Age 18 at the end of 2021 and didn't have earned income that was more than half of your support, or

c. A full-time student at least age 19 but under age 24 at the end of 2021 and didn't have earned income that was more than half of your support.

4. At least one of your parents was alive at the end of 2021.

5. You don't file a joint return in 2021.

A child born on January 1, 2004, is considered to be age 18 at the end of 2021; a child born on January 1, 2003, is considered to be age 19 at the end of 2021; and a child born on January 1, 1998, is considered to be age 24 at the end of 2021.

Schedule D Tax Worksheet. Use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040 or 1040-SR, line 16, if:

- You have to file Schedule D, and line 18 or 19 of Schedule D is more than zero; or
- You have to file Form 4952 and you have an amount on line 4g, even if you don't need to file Schedule D.

But if you are filing Form 2555, 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 don't have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040 or 1040-SR, line 3a.
- You don't have to file Schedule D and you reported capital gain distributions on Form 1040 or 1040-SR, line 7.
- You are filing Schedule D, and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555, you must use the Foreign Earned Income Tax Worksheet instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555, you must figure your tax using the Foreign Earned Income Tax Worksheet.

Foreign Earned Income Tax Worksheet—Line 16

Keep for Your Records

CAUTION *If Form 1040 or 1040-SR, line 15, is zero, don't complete this worksheet.*

1.	Enter the amount from Form 1040 or 1040-SR, line 15	**1.**
2a.	Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50	**2a.**
b.	Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income	**b.**
c.	Subtract line 2b from line 2a. If zero or less, enter -0-	**c.**
3.	Add lines 1 and 2c	**3.**
4.	**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 Form 1040 or 1040-SR, line 16, to see which tax computation method applies. (Don't use a second Foreign Earned Income Tax Worksheet to figure the tax on this line.)	**4.**
5.	**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.**
6.	Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16	**6.**

** Enter the amount from line 3 above on 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 4 above. Complete the rest of that worksheet through line 4 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040 or 1040-SR, line 15, from line 4 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 don't 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 (whichever applies) as instructed above but in its entirety 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.

1. 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.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 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.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

Before you begin:
- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet		**1.**
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	**2.**	
3.	Are you filing Schedule D?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. ☐ **No.** Enter the amount from Form 1040 or 1040-SR, line 7.	**3.**	
4.	Add lines 2 and 3	**4.**	
5.	Subtract line 4 from line 1. If zero or less, enter -0-		**5.**
6.	Enter: $40,400 if single or married filing separately, $80,800 if married filing jointly or qualifying widow(er), $54,100 if head of household.		**6.**
7.	Enter the smaller of line 1 or line 6		**7.**
8.	Enter the smaller of line 5 or line 7		**8.**
9.	Subtract line 8 from line 7. This amount is taxed at 0%		**9.**
10.	Enter the smaller of line 1 or line 4		**10.**
11.	Enter the amount from line 9		**11.**
12.	Subtract line 11 from line 10		**12.**
13.	Enter: $445,850 if single, $250,800 if married filing separately, $501,600 if married filing jointly or qualifying widow(er), $473,750 if head of household.		**13.**
14.	Enter the smaller of line 1 or line 13		**14.**
15.	Add lines 5 and 9		**15.**
16.	Subtract line 15 from line 14. If zero or less, enter -0-		**16.**
17.	Enter the smaller of line 12 or line 16		**17.**
18.	Multiply line 17 by 15% (0.15)		**18.**
19.	Add lines 9 and 17		**19.**
20.	Subtract line 19 from line 10		**20.**
21.	Multiply line 20 by 20% (0.20)		**21.**
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 5 is $100,000 or more, use the Tax Computation Worksheet		**22.**
23.	Add lines 18, 21, and 22		**23.**
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet		**24.**
25.	**Tax on all taxable income.** Enter the **smaller** of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet		**25.**

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

Line 19

Nonrefundable Child Tax Credit and Credit for Other Dependents

Use Schedule 8812 (Form 1040) to figure your nonrefundable child tax credit and credit for other dependents. For 2021, Schedule 8812 and its instructions have been revised to be the single source for figuring and reporting the nonrefundable child tax credit and the credit for other dependents. If you are claiming either the nonrefundable child tax credit or the credit for other dependents, complete Schedule 8812 and attach it to your Form 1040 or 1040-SR.

Form 8862, who must file. You must file Form 8862 to claim the nonrefundable child tax credit or credit for other dependents if your child tax credit, additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2021 return. Don't file Form 8862 if you filed Form 8862 for 2020, and the child tax credit, additional child tax credit, or credit for other dependents was allowed for that year. See Form 8862 and its instructions for details.

CAUTION *If you take the nonrefundable child tax credit or credit for other dependents even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the rules for these credits, you won't be allowed to take either credit or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you take the nonrefundable child tax credit or credit for other dependents even though you aren't eligible and it is later determined that you fraudulently took either credit, you won't be allowed to take either credit or the additional child tax credit for 10 years. You may also have to pay penalties.*

CAUTION *If your qualifying child didn't have an SSN valid for employment issued before the due date of your 2021 return (including extensions), you can't claim the nonrefundable child tax credit for that child on your original or amended return. However, you may be able to claim the credit for other dependents for that child.*

Payments

Line 25 Federal Income Tax Withheld

Line 25a—Form(s) W-2

Add the amounts shown as federal income tax withheld on your Form(s) W-2. Enter the total on line 25a. The amount withheld should be shown in box 2 of Form W-2. Attach your Form(s) W-2 to your return.

Line 25b—Form(s) 1099

Include on line 25b any federal income tax withheld on your Form(s) 1099-R. The amount withheld should be shown in box 4. Attach your Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2021 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 25b. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

Line 25c—Other Forms

Include on line 25c any federal income tax withheld on your Form(s) W-2G. The amount withheld should be shown in box 4. Attach Form(s) W-2G to the front of your return if federal income tax was withheld.

If you had Additional Medicare Tax withheld, include the amount shown on Form 8959, line 24, in the total on line 25c. Attach Form 8959.

Include on line 25c any federal income tax withheld that is shown on a Schedule K-1.

Also include on line 25c any tax withheld that is shown on Form 1042-S, Form 8805, or Form 8288-A. You should attach the form to your return to claim a credit for the withholding.

Line 26

2021 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2021. Include any overpayment that you applied to your 2021 estimated tax from your 2020 return or an amended return (Form 1040-X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2021. For more information, see Pub. 505. Be sure to show both SSNs in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2021 or in 2022 before filing a 2021 return.

Divorced taxpayers. If you got divorced in 2021 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040 or 1040-SR. If you were divorced and remarried in 2021, enter your present spouse's SSN in the space provided on the front of Form 1040 or 1040-SR. Also, on the dotted line next to line 26, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 or 1040-SR that explains all the payments you and your spouse made in 2021 and the name(s) and SSN(s) under which you made them.

Lines 27a, 27b, and 27c—Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you don't owe any tax or didn't have any tax withheld.

TIP *You may elect to use your 2019 earned income to figure your EIC if your 2019 earned income is more than your 2021 earned income. For details, see Pub. 596.*

CAUTION *You can't use your 2020 earned income instead of your 2021 earned income. You can only use your 2019 earned income if it is more than your 2021 earned income.*

If you make the election to use your 2019 earned income to figure your EIC, enter your 2019 earned income on line 27c.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.
- If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, complete and attach Schedule EIC, even if that child doesn't have a valid SSN. See Schedule EIC for more information, including how to complete Schedule EIC if your qualifying child doesn't have a valid SSN.

Line 27a checkbox. A qualified former foster youth must consent for entities who administer a plan under part B or part E of title IV of the Social Security Act to disclose information related to their status as a qualified former foster youth. This consent is given by checking the box on line 27a. Qualified homeless youth are required to certify that they are unaccompanied, homeless or at risk of homelessness, and self-supporting by checking the box on line 27a.

For help in determining if you are eligible for the EIC, go to *IRS.gov/EITC* and click on "EITC Qualification Assistant." This service is available in English and Spanish.

CAUTION *If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless 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.*

TIP *Refunds for returns claiming the earned income credit can't be issued before mid-February 2022. This delay applies to the entire refund, not just the portion associated with the earned income credit.*

Step 1 All Filers

1. If, in 2021:
   - 3 or more children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than $51,464 ($57,414 if married filing jointly)?
   - 2 children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than $47,915 ($53,865 if married filing jointly)?
   - 1 child who has a valid SSN lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than $42,158 ($48,108 if married filing jointly)?
   - No children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than $21,430 ($27,380 if married filing jointly)?

   ☐ **Yes.** Continue ☐ **No.** STOP You can't take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number issued on or before the due date of your 2021 return (including extensions) that allows you to work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

   ☐ **Yes.** Continue ☐ **No.** STOP You can't take the credit. Enter "No" on the dotted line next to line 27a.

3. Are you filing Form 2555 (relating to foreign earned income)?

   ☐ **Yes.** STOP You can't take the credit. ☐ **No.** Continue

4. Were you or your spouse a nonresident alien for any part of 2021?

   ☐ **Yes.** See *Nonresident aliens,* later, under *Definitions and Special Rules*. ☐ **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040 or 1040-SR:

Line 2a		_____
Line 2b	+	_____
Line 3b	+	_____
Line 7*	+	_____
Investment Income	=	[ ]

*If line 7 is a loss, enter -0-.

2. Is your investment income more than $10,000?
   - ☐ **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 filers,* later, under *Definitions and Special Rules*.
   - ☐ **No.** STOP You can't take the credit.

4. Do any of the following apply for 2021?
   - 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.** Use Worksheet 1 in Pub. 596 to see if you can take the credit.
   - ☐ **No.** Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC 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

was ...

Under age 19 at the end of 2021 and younger than you (or your spouse if filing jointly)

or

Under age 24 at the end of 2021, a student (defined later), and younger than you (or your spouse if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2021 or is filing a joint return for 2021 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2021.

CAUTION *You can't take the credit for a child who 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.*

TIP *If the child didn't live with you for more than half of 2021 because of a temporary absence, birth, death, or kidnapping, see* Exception to time lived with you, *later.*

CAUTION *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 2021, see* Qualifying child of more than one person, *later. If the child was married, see* Married child, *later.*

1. Do you have at least one child who meets the conditions to be your qualifying child for the purpose of claiming the EIC?
   - ☐ **Yes.** Continue
   - ☐ **No.** Skip questions 2 through 6; go to Step 4.

2. Are you filing a joint return for 2021?
   - ☐ **Yes.** Skip questions 3 through 6 and Step 4; go to Step 5.
   - ☐ **No.** Continue

3. Are you a married taxpayer whose filing status is married filing separately or head of household?
   - ☐ **Yes.** Continue
   - ☐ **No.** Skip questions 4 and 5; go to question 6.

4. Did you and your spouse have the same principal residence for the last 6 months of 2021?
   - ☐ **Yes.** Continue
   - ☐ **No.** Skip question 5; go to question 6.

5. Are you legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse at the end of 2021?
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP You can't take the credit.

6. Could you be a qualifying child of another person for 2021? (Check "No" if the other person isn't required to file, and isn't filing, a 2021 tax return or is filing a 2021 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
   - ☐ **Yes.** STOP You can't take the credit. Enter "No" on the dotted line next to line 27a.
   - ☐ **No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Are you a married taxpayer whose filing status is married filing separately or head of household?
   - ☐ **Yes.** STOP You can't take the credit.
   - ☐ **No.** Continue

2. Were you, or your spouse if filing a joint return, at least age 24 at the end of 2021? You, or your spouse if filing a joint return, were at least age 24 at the end of 2021 if you, or your spouse if filing a joint return, were born before January 2, 1998. If your spouse died in 2021 or you are preparing a return for someone who died in 2021, see Pub. 596 before you answer.
   - ☐ **Yes.** Skip questions 3, 4, and 5; go to question 6.
   - ☐ **No.** Continue

3. Were you, or your spouse if filing a joint return, at least age 19 at the end of 2021 and **not** a specified student in 2021? See *Specified student*, later, before you answer. You, or your spouse if filing a joint return, were at least age 19 at the end of 2021 if you, or your spouse if filing a joint return, were born before January 2, 2003. If your spouse died in 2021 or you are preparing a return for someone who died in 2021, see Pub. 596 before you answer.
   - ☐ **Yes.** Skip questions 4 and 5; go to question 6.
   - ☐ **No.** Continue

4. Were you, or your spouse if filing a joint return, a qualified former foster youth or a qualified homeless youth and at least age 18 at the end of 2021? See *Qualified former foster youth* and *Qualified homeless youth*, later, before you answer. You, or your spouse if filing a joint return, were at least age 18 at the end of 2021 if you, or your spouse if filing a joint return, were born before January 2, 2004. If your spouse died in 2021 or you are preparing a return for someone who died in 2021, see Pub. 596 before you answer.
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP You can't take the credit.

5. A qualified former foster youth must consent for entities who administer a plan under part B or part E of title IV of the Social Security Act to disclose information related to their status as a qualified former foster youth. This consent is given by checking the box on line 27a. Qualified homeless youth are required to certify that they are unaccompanied, homeless or at risk of homelessness, and self-supporting by checking the box on line 27a. Did you check the box on line 27a?
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP You can't take the credit.

6. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2021?
   Members of the military stationed outside the United States, see *Members of the military,* later, before you answer.
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP You can't take the credit. Enter "No" on the dotted line next to line 27a.

7. Are you filing a joint return for 2021?
   - ☐ **Yes.** Skip questions 8 and 9; go to Step 5.
   - ☐ **No.** Continue

8. Could you be a qualifying child of another person for 2021? (Check "No" if the other person isn't required to file, and isn't filing, a 2021 tax return or is filing a 2021 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
   - ☐ **Yes.** STOP You can't take the credit. Enter "No" on the dotted line next to line 27a.
   - ☐ **No.** Continue

9. Can you be claimed as a dependent on someone else's 2021 tax return?
   - ☐ **Yes.** STOP You can't take the credit.
   - ☐ **No.** Go to Step 5.

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.

1. Enter the amount from Form 1040 or 1040-SR, line 1	**1.** _____
2. Enter any amount included on Form 1040 or 1040-SR, line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2	**2.** _____
3. Enter any amount included on Form 1040 or 1040-SR, line 1, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040 or 1040-SR, line 1.)	**3.** _____
4. Enter any amount included on Form 1040 or 1040-SR, line 1, 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 or 1040-SR, line 1.) 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	**4.** _____

5. Enter any amount included on Form 1040 or 1040-SR, line 1, that is a Medicaid waiver payment you exclude from income (see the instructions for Schedule 1, line 8z), unless you choose to include this amount in earned income, in which case enter -0- . . . . . 5._____
6. Add lines 2, 3, 4, and 5 . . . . . 6._____
7. Subtract line 6 from line 1 . . . . . 7._____
8. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter the amount of your nontaxable combat pay on line 27b of Form 1040 or 1040-SR. See *Combat pay, nontaxable*, later . . . . . 8._____

CAUTION *Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.*

9. Add lines 7 and 8.
This is your earned income* . . . . . 9._____

*You may elect to use your 2019 earned income to figure your EIC if your 2019 earned income is more than your 2021 earned income. For details, see Pub. 596. If you make this election, skip question 2 and go to question 3.

CAUTION *Electing to use your 2019 earned income may increase or decrease your EIC. Figure the credit using your 2021 earned income. Then, figure the credit using your 2019 earned income. Compare the amounts before making the election.*

CAUTION *You can't use your 2020 earned income instead of your 2021 earned income. You can only use your 2019 earned income if it is more than your 2021 earned income.*
If you make the election to use your 2019 earned income to figure your EIC, enter your 2019 earned income on line 27c.

CAUTION *If you are using your 2019 earned income to figure your 2021 EIC and you elected to include nontaxable combat pay, be sure to use 2019 nontaxable combat pay and enter that amount on line 27b.*

2. Were you self-employed at any time in 2021, 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 as a statutory employee?
   ☐ **Yes.** Skip question 3 and Step 6; go to Worksheet B. ☐ **No.** Continue

3. If you have:
   - 3 or more qualifying children who have valid SSNs, is your earned income less than $51,464 ($57,414 if married filing jointly)?
   - 2 qualifying children who have valid SSNs, is your earned income less than $47,915 ($53,865 if married filing jointly)?
   - 1 qualifying child who has a valid SSN, is your earned income less than $42,158 ($48,108 if married filing jointly)?
   - No qualifying children who have valid SSNs, is your earned income less than $21,430 ($27,380 if married filing jointly)?

   ☐ **Yes.** Go to Step 6. ☐ **No.** STOP
   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.

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 or 1040-SR, line 1, was also reported on Schedule SE, Part I, line 5a. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1). 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 or 1040-SR, line 1, do the following.

1. Enter "Clergy" on the dotted line next to line 27a.
2. Determine how much of the amount on Form 1040 or 1040-SR, line 1, was also reported on Schedule SE, Part I, line 2.
3. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1).
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.

CAUTION *If you are using your 2019 earned income to figure your 2021 EIC and you elected to include nontaxable combat pay, be sure to use 2019 nontaxable combat pay and enter that amount on line 27b.*

CAUTION *You can't use your 2020 earned income instead of your 2021 earned income. You can only use your 2019 earned income if it is more than your 2021 earned income.*

CAUTION *If you elect to use your nontaxable combat pay in figuring your EIC, enter that amount on line 27b.*

Credit figured by the IRS. To have the IRS figure your EIC:

1. Enter "EIC" on the dotted line next to line 27a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income by entering that amount on line 27b. 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* under *Who Qualifies as Your Dependent*, earlier, and *Members of the military*, later. A child is considered to have lived with you for more than half of 2021 if the child was born or died in 2021 and your home was this child's home for more than half the time he or she was alive in 2021 or if you adopted the child in 2021, the child was lawfully placed with you for legal adoption by you in 2021, or the child was an eligible foster child placed with you during 2021 and your main home was the child's main home for more than half the time since he or she was adopted or placed with you in 2021.

Form 4797 filers. If the amount on Form 1040 or 1040-SR, line 7, 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 don't 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, don't file Form 8862 or take the credit for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless 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 other 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 2021 is a qualifying child only if (a) you can claim him or her as your dependent, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier.

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 don't 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 27a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2021, 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.

Qualified former foster youth. You are a qualified former foster youth if:

1. On or after the date you attained age 14, you were in foster care provided under the supervision or administration of an entity administering (or eligible to administer) a plan under part B or part E of title IV of the Social Security Act (without regard to whether federal assistance was provided to you under such part E); and
2. You consent for entities who administer a plan under part B or part E of title IV of the Social Security Act to disclose information related to your status as a qualified former foster youth.

TIP *If you qualify as a former foster youth, and satisfy all the other requirements for claiming the EIC (you have completed Step 1 through Step 6), check the box on line 27a.*

Qualified homeless youth. You are a qualified homeless youth if you certify that you are an unaccompanied child or youth who is homeless or who is at risk of homelessness, and are self-supporting.

TIP *To certify that you are a qualified homeless youth and that you satisfy all the other requirements for claiming the EIC (you have completed Step 1 through Step 6), check the box on line 27a.*

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* under *Who Qualifies as Your Dependent*, earlier, applies.

1. Nonrefundable child tax credit, credit for other dependents, refundable child tax credit, and additional child tax credit (lines 19 and 28).

2. Head of household filing status.

3. Credit for child and dependent care expenses (Schedule 3, line 2 or 13g).

4. Exclusion for dependent care benefits (Form 2441, Part III).

5. Earned income credit (line 27a).

No other person can take any of the five tax benefits just listed based on the 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 don't 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 2021. 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 2021.
- 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 2021.
- 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 2021, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

TIP *If, under these rules, you can't claim a child as a qualifying child for the EIC, you may be able to claim the EIC under the rules for a taxpayer without a qualifying child. For more information, see Pub. 596.*

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 five tax benefits listed here for which you otherwise qualify. Your mother can't claim any of the five tax benefits listed here based on your daughter. However, if your mother's AGI is higher than yours and you don't claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

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 27a. 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. However, 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 issued on or before the due date of your 2021 return (including extensions), you can't claim the EIC on your original or an amended 2021 return. If a child didn't have an SSN issued on or before the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the amount of the EIC on your original or an amended 2021 return.

Specified student. You qualify as a specified student if you were enrolled in a program that leads to a degree, certificate, or other recognized educational credential and carried at least one-half the normal workload for your course of study during at least 5 calendar months of the year or an academic period, if longer. For purposes of determining whether you were enrolled during at least 5 calendar months, count any month during which you were enrolled for at least part of the month. The 5 months do not need to be consecutive. For more information on whether your educational program or course load meets the qualifications for you to be a specified student, see the Instructions for Form 8863.

Student. A student is a child who during any part of 5 calendar months of 2021 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 (formerly 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.

Worksheet A—2021 EIC—Line 27a

Keep for Your Records

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.

Part 1

All Filers Using Worksheet A

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 qualifying children you have who have a valid SSN as defined earlier. Enter the credit here. | 2 |

If line 2 is zero, STOP You can't take the credit.
Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

3. Enter the amount from Form 1040 or 1040-SR, line 11. | 3 |

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:

- No qualifying children who have a valid SSN, is the amount on line 3 less than $11,650 ($17,600 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than $19,550 ($25,500 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **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 qualifying children you have who have a valid SSN. Enter the credit here.
Look at the amounts on lines 5 and 2.
Then, enter the **smaller** amount on line 6. | 5 |

Part 3

Your Earned Income Credit

6. This is your earned income credit. | 6 |

Enter this amount on Form 1040 or 1040-SR, line 27a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.

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 2021.*

Worksheet B—2021 EIC—Line 27a

Keep for Your Records

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.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a.	Enter the amount from Schedule SE, Part I, line 3.		1a
b.	Enter any amount from Schedule SE, Part I, line 4b and line 5a.	+	1b
c.	Combine lines 1a and 1b.	=	1c
d.	Enter the amount from Schedule SE, Part I, line 13.	−	1d
e.	Subtract line 1d from line 1c.	=	1e

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Don't 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.	Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	+	2b
c.	Combine lines 2a and 2b.	=	2c

** If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. 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.*

Part 3

Statutory Employees Filing Schedule C

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee. | 3 |

Part 4

All Filers Using Worksheet B

Note. 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.

4a. Enter your earned income from Step 5. | 4a |

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** | 4b |

If line 4b is zero or less, STOP You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

5. If you have:
- 3 or more qualifying children who have valid SSNs, is line 4b less than $51,464 ($57,414 if married filing jointly)?
- 2 qualifying children who have valid SSNs, is line 4b less than $47,915 ($53,865 if married filing jointly)?
- 1 qualifying child who has a valid SSN, is line 4b less than $42,158 ($48,108 if married filing jointly)?
- No qualifying children who have valid SSNs, is line 4b less than $21,430 ($27,380 if married filing jointly)?

☐ **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.

☐ **No.** STOP You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

Worksheet B—2021 EIC—Line 27a—*Continued*

Keep for Your Records

Part 5

All Filers 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 qualifying children you have who have a valid SSN. Enter the credit here. | 7 |

If line 7 is zero, STOP You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

8. Enter the amount from Form 1040 or 1040-SR, line 11. | 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.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
- No qualifying children who have a valid SSN, is the amount on line 8 less than $11,650 ($17,600 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 8 less than $19,550 ($25,500 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 qualifying children you have who have a valid SSN. Enter the credit here. | 10 |
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

Part 7

Your Earned Income Credit

11. **This is your earned income credit.** | 11 |

Enter this amount on Form 1040 or 1040-SR, line 27a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.

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 2021.*

2021 Earned Income Credit (EIC) Table

Caution. This is **not** a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have who have valid SSNs as defined earlier. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child who has a valid SSN, and the amount you are looking up from your EIC Worksheet is $2,455, you would enter $842.

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–			
		0	1	2	3
At least	But less than	Your credit is–			
2,400	2,450	371	825	970	1,091
2,450	2,500	379	842	990	1,114

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
$1	$50	$4	$9	$10	$11	$4	$9	$10	$11
50	100	11	26	30	34	11	26	30	34
100	150	19	43	50	56	19	43	50	56
150	200	27	60	70	79	27	60	70	79
200	250	34	77	90	101	34	77	90	101
250	300	42	94	110	124	42	94	110	124
300	350	50	111	130	146	50	111	130	146
350	400	57	128	150	169	57	128	150	169
400	450	65	145	170	191	65	145	170	191
450	500	73	162	190	214	73	162	190	214
500	550	80	179	210	236	80	179	210	236
550	600	88	196	230	259	88	196	230	259
600	650	96	213	250	281	96	213	250	281
650	700	103	230	270	304	103	230	270	304
700	750	111	247	290	326	111	247	290	326
750	800	119	264	310	349	119	264	310	349
800	850	126	281	330	371	126	281	330	371
850	900	134	298	350	394	134	298	350	394
900	950	142	315	370	416	142	315	370	416
950	1,000	149	332	390	439	149	332	390	439
1,000	1,050	157	349	410	461	157	349	410	461
1,050	1,100	164	366	430	484	164	366	430	484
1,100	1,150	172	383	450	506	172	383	450	506
1,150	1,200	180	400	470	529	180	400	470	529
1,200	1,250	187	417	490	551	187	417	490	551
1,250	1,300	195	434	510	574	195	434	510	574
1,300	1,350	203	451	530	596	203	451	530	596
1,350	1,400	210	468	550	619	210	468	550	619
1,400	1,450	218	485	570	641	218	485	570	641
1,450	1,500	226	502	590	664	226	502	590	664
1,500	1,550	233	519	610	686	233	519	610	686
1,550	1,600	241	536	630	709	241	536	630	709
1,600	1,650	249	553	650	731	249	553	650	731
1,650	1,700	256	570	670	754	256	570	670	754
1,700	1,750	264	587	690	776	264	587	690	776
1,750	1,800	272	604	710	799	272	604	710	799
1,800	1,850	279	621	730	821	279	621	730	821
1,850	1,900	287	638	750	844	287	638	750	844
1,900	1,950	295	655	770	866	295	655	770	866
1,950	2,000	302	672	790	889	302	672	790	889
2,000	2,050	310	689	810	911	310	689	810	911
2,050	2,100	317	706	830	934	317	706	830	934
2,100	2,150	325	723	850	956	325	723	850	956
2,150	2,200	333	740	870	979	333	740	870	979
2,200	2,250	340	757	890	1,001	340	757	890	1,001
2,250	2,300	348	774	910	1,024	348	774	910	1,024
2,300	2,350	356	791	930	1,046	356	791	930	1,046
2,350	2,400	363	808	950	1,069	363	808	950	1,069
2,400	2,450	371	825	970	1,091	371	825	970	1,091
2,450	2,500	379	842	990	1,114	379	842	990	1,114
2,500	2,550	386	859	1,010	1,136	386	859	1,010	1,136
2,550	2,600	394	876	1,030	1,159	394	876	1,030	1,159
2,600	2,650	402	893	1,050	1,181	402	893	1,050	1,181
2,650	2,700	409	910	1,070	1,204	409	910	1,070	1,204
2,700	2,750	417	927	1,090	1,226	417	927	1,090	1,226
2,750	2,800	425	944	1,110	1,249	425	944	1,110	1,249

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
2,800	2,850	432	961	1,130	1,271	432	961	1,130	1,271
2,850	2,900	440	978	1,150	1,294	440	978	1,150	1,294
2,900	2,950	448	995	1,170	1,316	448	995	1,170	1,316
2,950	3,000	455	1,012	1,190	1,339	455	1,012	1,190	1,339
3,000	3,050	463	1,029	1,210	1,361	463	1,029	1,210	1,361
3,050	3,100	470	1,046	1,230	1,384	470	1,046	1,230	1,384
3,100	3,150	478	1,063	1,250	1,406	478	1,063	1,250	1,406
3,150	3,200	486	1,080	1,270	1,429	486	1,080	1,270	1,429
3,200	3,250	493	1,097	1,290	1,451	493	1,097	1,290	1,451
3,250	3,300	501	1,114	1,310	1,474	501	1,114	1,310	1,474
3,300	3,350	509	1,131	1,330	1,496	509	1,131	1,330	1,496
3,350	3,400	516	1,148	1,350	1,519	516	1,148	1,350	1,519
3,400	3,450	524	1,165	1,370	1,541	524	1,165	1,370	1,541
3,450	3,500	532	1,182	1,390	1,564	532	1,182	1,390	1,564
3,500	3,550	539	1,199	1,410	1,586	539	1,199	1,410	1,586
3,550	3,600	547	1,216	1,430	1,609	547	1,216	1,430	1,609
3,600	3,650	555	1,233	1,450	1,631	555	1,233	1,450	1,631
3,650	3,700	562	1,250	1,470	1,654	562	1,250	1,470	1,654
3,700	3,750	570	1,267	1,490	1,676	570	1,267	1,490	1,676
3,750	3,800	578	1,284	1,510	1,699	578	1,284	1,510	1,699
3,800	3,850	585	1,301	1,530	1,721	585	1,301	1,530	1,721
3,850	3,900	593	1,318	1,550	1,744	593	1,318	1,550	1,744
3,900	3,950	601	1,335	1,570	1,766	601	1,335	1,570	1,766
3,950	4,000	608	1,352	1,590	1,789	608	1,352	1,590	1,789
4,000	4,050	616	1,369	1,610	1,811	616	1,369	1,610	1,811
4,050	4,100	623	1,386	1,630	1,834	623	1,386	1,630	1,834
4,100	4,150	631	1,403	1,650	1,856	631	1,403	1,650	1,856
4,150	4,200	639	1,420	1,670	1,879	639	1,420	1,670	1,879
4,200	4,250	646	1,437	1,690	1,901	646	1,437	1,690	1,901
4,250	4,300	654	1,454	1,710	1,924	654	1,454	1,710	1,924
4,300	4,350	662	1,471	1,730	1,946	662	1,471	1,730	1,946
4,350	4,400	669	1,488	1,750	1,969	669	1,488	1,750	1,969
4,400	4,450	677	1,505	1,770	1,991	677	1,505	1,770	1,991
4,450	4,500	685	1,522	1,790	2,014	685	1,522	1,790	2,014
4,500	4,550	692	1,539	1,810	2,036	692	1,539	1,810	2,036
4,550	4,600	700	1,556	1,830	2,059	700	1,556	1,830	2,059
4,600	4,650	708	1,573	1,850	2,081	708	1,573	1,850	2,081
4,650	4,700	715	1,590	1,870	2,104	715	1,590	1,870	2,104
4,700	4,750	723	1,607	1,890	2,126	723	1,607	1,890	2,126
4,750	4,800	731	1,624	1,910	2,149	731	1,624	1,910	2,149
4,800	4,850	738	1,641	1,930	2,171	738	1,641	1,930	2,171
4,850	4,900	746	1,658	1,950	2,194	746	1,658	1,950	2,194
4,900	4,950	754	1,675	1,970	2,216	754	1,675	1,970	2,216
4,950	5,000	761	1,692	1,990	2,239	761	1,692	1,990	2,239
5,000	5,050	769	1,709	2,010	2,261	769	1,709	2,010	2,261
5,050	5,100	776	1,726	2,030	2,284	776	1,726	2,030	2,284
5,100	5,150	784	1,743	2,050	2,306	784	1,743	2,050	2,306
5,150	5,200	792	1,760	2,070	2,329	792	1,760	2,070	2,329
5,200	5,250	799	1,777	2,090	2,351	799	1,777	2,090	2,351
5,250	5,300	807	1,794	2,110	2,374	807	1,794	2,110	2,374
5,300	5,350	815	1,811	2,130	2,396	815	1,811	2,130	2,396
5,350	5,400	822	1,828	2,150	2,419	822	1,828	2,150	2,419
5,400	5,450	830	1,845	2,170	2,441	830	1,845	2,170	2,441
5,450	5,500	838	1,862	2,190	2,464	838	1,862	2,190	2,464
5,500	5,550	845	1,879	2,210	2,486	845	1,879	2,210	2,486
5,550	5,600	853	1,896	2,230	2,509	853	1,896	2,230	2,509

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
5,600	5,650	861	1,913	2,250	2,531	861	1,913	2,250	2,531
5,650	5,700	868	1,930	2,270	2,554	868	1,930	2,270	2,554
5,700	5,750	876	1,947	2,290	2,576	876	1,947	2,290	2,576
5,750	5,800	884	1,964	2,310	2,599	884	1,964	2,310	2,599
5,800	5,850	891	1,981	2,330	2,621	891	1,981	2,330	2,621
5,850	5,900	899	1,998	2,350	2,644	899	1,998	2,350	2,644
5,900	5,950	907	2,015	2,370	2,666	907	2,015	2,370	2,666
5,950	6,000	914	2,032	2,390	2,689	914	2,032	2,390	2,689
6,000	6,050	922	2,049	2,410	2,711	922	2,049	2,410	2,711
6,050	6,100	929	2,066	2,430	2,734	929	2,066	2,430	2,734
6,100	6,150	937	2,083	2,450	2,756	937	2,083	2,450	2,756
6,150	6,200	945	2,100	2,470	2,779	945	2,100	2,470	2,779
6,200	6,250	952	2,117	2,490	2,801	952	2,117	2,490	2,801
6,250	6,300	960	2,134	2,510	2,824	960	2,134	2,510	2,824
6,300	6,350	968	2,151	2,530	2,846	968	2,151	2,530	2,846
6,350	6,400	975	2,168	2,550	2,869	975	2,168	2,550	2,869
6,400	6,450	983	2,185	2,570	2,891	983	2,185	2,570	2,891
6,450	6,500	991	2,202	2,590	2,914	991	2,202	2,590	2,914
6,500	6,550	998	2,219	2,610	2,936	998	2,219	2,610	2,936
6,550	6,600	1,006	2,236	2,630	2,959	1,006	2,236	2,630	2,959
6,600	6,650	1,014	2,253	2,650	2,981	1,014	2,253	2,650	2,981
6,650	6,700	1,021	2,270	2,670	3,004	1,021	2,270	2,670	3,004
6,700	6,750	1,029	2,287	2,690	3,026	1,029	2,287	2,690	3,026
6,750	6,800	1,037	2,304	2,710	3,049	1,037	2,304	2,710	3,049
6,800	6,850	1,044	2,321	2,730	3,071	1,044	2,321	2,730	3,071
6,850	6,900	1,052	2,338	2,750	3,094	1,052	2,338	2,750	3,094
6,900	6,950	1,060	2,355	2,770	3,116	1,060	2,355	2,770	3,116
6,950	7,000	1,067	2,372	2,790	3,139	1,067	2,372	2,790	3,139
7,000	7,050	1,075	2,389	2,810	3,161	1,075	2,389	2,810	3,161
7,050	7,100	1,082	2,406	2,830	3,184	1,082	2,406	2,830	3,184
7,100	7,150	1,090	2,423	2,850	3,206	1,090	2,423	2,850	3,206
7,150	7,200	1,098	2,440	2,870	3,229	1,098	2,440	2,870	3,229
7,200	7,250	1,105	2,457	2,890	3,251	1,105	2,457	2,890	3,251
7,250	7,300	1,113	2,474	2,910	3,274	1,113	2,474	2,910	3,274
7,300	7,350	1,121	2,491	2,930	3,296	1,121	2,491	2,930	3,296
7,350	7,400	1,128	2,508	2,950	3,319	1,128	2,508	2,950	3,319
7,400	7,450	1,136	2,525	2,970	3,341	1,136	2,525	2,970	3,341
7,450	7,500	1,144	2,542	2,990	3,364	1,144	2,542	2,990	3,364
7,500	7,550	1,151	2,559	3,010	3,386	1,151	2,559	3,010	3,386
7,550	7,600	1,159	2,576	3,030	3,409	1,159	2,576	3,030	3,409
7,600	7,650	1,167	2,593	3,050	3,431	1,167	2,593	3,050	3,431
7,650	7,700	1,174	2,610	3,070	3,454	1,174	2,610	3,070	3,454
7,700	7,750	1,182	2,627	3,090	3,476	1,182	2,627	3,090	3,476
7,750	7,800	1,190	2,644	3,110	3,499	1,190	2,644	3,110	3,499
7,800	7,850	1,197	2,661	3,130	3,521	1,197	2,661	3,130	3,521
7,850	7,900	1,205	2,678	3,150	3,544	1,205	2,678	3,150	3,544
7,900	7,950	1,213	2,695	3,170	3,566	1,213	2,695	3,170	3,566
7,950	8,000	1,220	2,712	3,190	3,589	1,220	2,712	3,190	3,589
8,000	8,050	1,228	2,729	3,210	3,611	1,228	2,729	3,210	3,611
8,050	8,100	1,235	2,746	3,230	3,634	1,235	2,746	3,230	3,634
8,100	8,150	1,243	2,763	3,250	3,656	1,243	2,763	3,250	3,656
8,150	8,200	1,251	2,780	3,270	3,679	1,251	2,780	3,270	3,679
8,200	8,250	1,258	2,797	3,290	3,701	1,258	2,797	3,290	3,701
8,250	8,300	1,266	2,814	3,310	3,724	1,266	2,814	3,310	3,724
8,300	8,350	1,274	2,831	3,330	3,746	1,274	2,831	3,330	3,746
8,350	8,400	1,281	2,848	3,350	3,769	1,281	2,848	3,350	3,769
8,400	8,450	1,289	2,865	3,370	3,791	1,289	2,865	3,370	3,791
8,450	8,500	1,297	2,882	3,390	3,814	1,297	2,882	3,390	3,814
8,500	8,550	1,304	2,899	3,410	3,836	1,304	2,899	3,410	3,836
8,550	8,600	1,312	2,916	3,430	3,859	1,312	2,916	3,430	3,859
8,600	8,650	1,320	2,933	3,450	3,881	1,320	2,933	3,450	3,881
8,650	8,700	1,327	2,950	3,470	3,904	1,327	2,950	3,470	3,904
8,700	8,750	1,335	2,967	3,490	3,926	1,335	2,967	3,490	3,926
8,750	8,800	1,343	2,984	3,510	3,949	1,343	2,984	3,510	3,949

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
8,800	8,850	1,350	3,001	3,530	3,971	1,350	3,001	3,530	3,971
8,850	8,900	1,358	3,018	3,550	3,994	1,358	3,018	3,550	3,994
8,900	8,950	1,366	3,035	3,570	4,016	1,366	3,035	3,570	4,016
8,950	9,000	1,373	3,052	3,590	4,039	1,373	3,052	3,590	4,039
9,000	9,050	1,381	3,069	3,610	4,061	1,381	3,069	3,610	4,061
9,050	9,100	1,388	3,086	3,630	4,084	1,388	3,086	3,630	4,084
9,100	9,150	1,396	3,103	3,650	4,106	1,396	3,103	3,650	4,106
9,150	9,200	1,404	3,120	3,670	4,129	1,404	3,120	3,670	4,129
9,200	9,250	1,411	3,137	3,690	4,151	1,411	3,137	3,690	4,151
9,250	9,300	1,419	3,154	3,710	4,174	1,419	3,154	3,710	4,174
9,300	9,350	1,427	3,171	3,730	4,196	1,427	3,171	3,730	4,196
9,350	9,400	1,434	3,188	3,750	4,219	1,434	3,188	3,750	4,219
9,400	9,450	1,442	3,205	3,770	4,241	1,442	3,205	3,770	4,241
9,450	9,500	1,450	3,222	3,790	4,264	1,450	3,222	3,790	4,264
9,500	9,550	1,457	3,239	3,810	4,286	1,457	3,239	3,810	4,286
9,550	9,600	1,465	3,256	3,830	4,309	1,465	3,256	3,830	4,309
9,600	9,650	1,473	3,273	3,850	4,331	1,473	3,273	3,850	4,331
9,650	9,700	1,480	3,290	3,870	4,354	1,480	3,290	3,870	4,354
9,700	9,750	1,488	3,307	3,890	4,376	1,488	3,307	3,890	4,376
9,750	9,800	1,496	3,324	3,910	4,399	1,496	3,324	3,910	4,399
9,800	9,850	1,502	3,341	3,930	4,421	1,502	3,341	3,930	4,421
9,850	9,900	1,502	3,358	3,950	4,444	1,502	3,358	3,950	4,444
9,900	9,950	1,502	3,375	3,970	4,466	1,502	3,375	3,970	4,466
9,950	10,000	1,502	3,392	3,990	4,489	1,502	3,392	3,990	4,489
10,000	10,050	1,502	3,409	4,010	4,511	1,502	3,409	4,010	4,511
10,050	10,100	1,502	3,426	4,030	4,534	1,502	3,426	4,030	4,534
10,100	10,150	1,502	3,443	4,050	4,556	1,502	3,443	4,050	4,556
10,150	10,200	1,502	3,460	4,070	4,579	1,502	3,460	4,070	4,579
10,200	10,250	1,502	3,477	4,090	4,601	1,502	3,477	4,090	4,601
10,250	10,300	1,502	3,494	4,110	4,624	1,502	3,494	4,110	4,624
10,300	10,350	1,502	3,511	4,130	4,646	1,502	3,511	4,130	4,646
10,350	10,400	1,502	3,528	4,150	4,669	1,502	3,528	4,150	4,669
10,400	10,450	1,502	3,545	4,170	4,691	1,502	3,545	4,170	4,691
10,450	10,500	1,502	3,562	4,190	4,714	1,502	3,562	4,190	4,714
10,500	10,550	1,502	3,579	4,210	4,736	1,502	3,579	4,210	4,736
10,550	10,600	1,502	3,596	4,230	4,759	1,502	3,596	4,230	4,759
10,600	10,650	1,502	3,618	4,250	4,781	1,502	3,618	4,250	4,781
10,650	10,700	1,502	3,618	4,270	4,804	1,502	3,618	4,270	4,804
10,700	10,750	1,502	3,618	4,290	4,826	1,502	3,618	4,290	4,826
10,750	10,800	1,502	3,618	4,310	4,849	1,502	3,618	4,310	4,849
10,800	10,850	1,502	3,618	4,330	4,871	1,502	3,618	4,330	4,871
10,850	10,900	1,502	3,618	4,350	4,894	1,502	3,618	4,350	4,894
10,900	10,950	1,502	3,618	4,370	4,916	1,502	3,618	4,370	4,916
10,950	11,000	1,502	3,618	4,390	4,939	1,502	3,618	4,390	4,939
11,000	11,050	1,502	3,618	4,410	4,961	1,502	3,618	4,410	4,961
11,050	11,100	1,502	3,618	4,430	4,984	1,502	3,618	4,430	4,984
11,100	11,150	1,502	3,618	4,450	5,006	1,502	3,618	4,450	5,006
11,150	11,200	1,502	3,618	4,470	5,029	1,502	3,618	4,470	5,029
11,200	11,250	1,502	3,618	4,490	5,051	1,502	3,618	4,490	5,051
11,250	11,300	1,502	3,618	4,510	5,074	1,502	3,618	4,510	5,074
11,300	11,350	1,502	3,618	4,530	5,096	1,502	3,618	4,530	5,096
11,350	11,400	1,502	3,618	4,550	5,119	1,502	3,618	4,550	5,119
11,400	11,450	1,502	3,618	4,570	5,141	1,502	3,618	4,570	5,141
11,450	11,500	1,502	3,618	4,590	5,164	1,502	3,618	4,590	5,164
11,500	11,550	1,502	3,618	4,610	5,186	1,502	3,618	4,610	5,186
11,550	11,600	1,502	3,618	4,630	5,209	1,502	3,618	4,630	5,209
11,600	11,650	1,502	3,618	4,650	5,231	1,502	3,618	4,650	5,231
11,650	11,700	1,493	3,618	4,670	5,254	1,502	3,618	4,670	5,254
11,700	11,750	1,485	3,618	4,690	5,276	1,502	3,618	4,690	5,276
11,750	11,800	1,477	3,618	4,710	5,299	1,502	3,618	4,710	5,299
11,800	11,850	1,470	3,618	4,730	5,321	1,502	3,618	4,730	5,321
11,850	11,900	1,462	3,618	4,750	5,344	1,502	3,618	4,750	5,344
11,900	11,950	1,454	3,618	4,770	5,366	1,502	3,618	4,770	5,366
11,950	12,000	1,447	3,618	4,790	5,389	1,502	3,618	4,790	5,389

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
12,000	12,050	1,439	3,618	4,810	5,411	1,502	3,618	4,810	5,411
12,050	12,100	1,431	3,618	4,830	5,434	1,502	3,618	4,830	5,434
12,100	12,150	1,424	3,618	4,850	5,456	1,502	3,618	4,850	5,456
12,150	12,200	1,416	3,618	4,870	5,479	1,502	3,618	4,870	5,479
12,200	12,250	1,408	3,618	4,890	5,501	1,502	3,618	4,890	5,501
12,250	12,300	1,401	3,618	4,910	5,524	1,502	3,618	4,910	5,524
12,300	12,350	1,393	3,618	4,930	5,546	1,502	3,618	4,930	5,546
12,350	12,400	1,385	3,618	4,950	5,569	1,502	3,618	4,950	5,569
12,400	12,450	1,378	3,618	4,970	5,591	1,502	3,618	4,970	5,591
12,450	12,500	1,370	3,618	4,990	5,614	1,502	3,618	4,990	5,614
12,500	12,550	1,362	3,618	5,010	5,636	1,502	3,618	5,010	5,636
12,550	12,600	1,355	3,618	5,030	5,659	1,502	3,618	5,030	5,659
12,600	12,650	1,347	3,618	5,050	5,681	1,502	3,618	5,050	5,681
12,650	12,700	1,340	3,618	5,070	5,704	1,502	3,618	5,070	5,704
12,700	12,750	1,332	3,618	5,090	5,726	1,502	3,618	5,090	5,726
12,750	12,800	1,324	3,618	5,110	5,749	1,502	3,618	5,110	5,749
12,800	12,850	1,317	3,618	5,130	5,771	1,502	3,618	5,130	5,771
12,850	12,900	1,309	3,618	5,150	5,794	1,502	3,618	5,150	5,794
12,900	12,950	1,301	3,618	5,170	5,816	1,502	3,618	5,170	5,816
12,950	13,000	1,294	3,618	5,190	5,839	1,502	3,618	5,190	5,839
13,000	13,050	1,286	3,618	5,210	5,861	1,502	3,618	5,210	5,861
13,050	13,100	1,278	3,618	5,230	5,884	1,502	3,618	5,230	5,884
13,100	13,150	1,271	3,618	5,250	5,906	1,502	3,618	5,250	5,906
13,150	13,200	1,263	3,618	5,270	5,929	1,502	3,618	5,270	5,929
13,200	13,250	1,255	3,618	5,290	5,951	1,502	3,618	5,290	5,951
13,250	13,300	1,248	3,618	5,310	5,974	1,502	3,618	5,310	5,974
13,300	13,350	1,240	3,618	5,330	5,996	1,502	3,618	5,330	5,996
13,350	13,400	1,232	3,618	5,350	6,019	1,502	3,618	5,350	6,019
13,400	13,450	1,225	3,618	5,370	6,041	1,502	3,618	5,370	6,041
13,450	13,500	1,217	3,618	5,390	6,064	1,502	3,618	5,390	6,064
13,500	13,550	1,209	3,618	5,410	6,086	1,502	3,618	5,410	6,086
13,550	13,600	1,202	3,618	5,430	6,109	1,502	3,618	5,430	6,109
13,600	13,650	1,194	3,618	5,450	6,131	1,502	3,618	5,450	6,131
13,650	13,700	1,187	3,618	5,470	6,154	1,502	3,618	5,470	6,154
13,700	13,750	1,179	3,618	5,490	6,176	1,502	3,618	5,490	6,176
13,750	13,800	1,171	3,618	5,510	6,199	1,502	3,618	5,510	6,199
13,800	13,850	1,164	3,618	5,530	6,221	1,502	3,618	5,530	6,221
13,850	13,900	1,156	3,618	5,550	6,244	1,502	3,618	5,550	6,244
13,900	13,950	1,148	3,618	5,570	6,266	1,502	3,618	5,570	6,266
13,950	14,000	1,141	3,618	5,590	6,289	1,502	3,618	5,590	6,289
14,000	14,050	1,133	3,618	5,610	6,311	1,502	3,618	5,610	6,311
14,050	14,100	1,125	3,618	5,630	6,334	1,502	3,618	5,630	6,334
14,100	14,150	1,118	3,618	5,650	6,356	1,502	3,618	5,650	6,356
14,150	14,200	1,110	3,618	5,670	6,379	1,502	3,618	5,670	6,379
14,200	14,250	1,102	3,618	5,690	6,401	1,502	3,618	5,690	6,401
14,250	14,300	1,095	3,618	5,710	6,424	1,502	3,618	5,710	6,424
14,300	14,350	1,087	3,618	5,730	6,446	1,502	3,618	5,730	6,446
14,350	14,400	1,079	3,618	5,750	6,469	1,502	3,618	5,750	6,469
14,400	14,450	1,072	3,618	5,770	6,491	1,502	3,618	5,770	6,491
14,450	14,500	1,064	3,618	5,790	6,514	1,502	3,618	5,790	6,514
14,500	14,550	1,056	3,618	5,810	6,536	1,502	3,618	5,810	6,536
14,550	14,600	1,049	3,618	5,830	6,559	1,502	3,618	5,830	6,559
14,600	14,650	1,041	3,618	5,850	6,581	1,502	3,618	5,850	6,581
14,650	14,700	1,034	3,618	5,870	6,604	1,502	3,618	5,870	6,604
14,700	14,750	1,026	3,618	5,890	6,626	1,502	3,618	5,890	6,626
14,750	14,800	1,018	3,618	5,910	6,649	1,502	3,618	5,910	6,649
14,800	14,850	1,011	3,618	5,930	6,671	1,502	3,618	5,930	6,671
14,850	14,900	1,003	3,618	5,950	6,694	1,502	3,618	5,950	6,694
14,900	14,950	995	3,618	5,970	6,716	1,502	3,618	5,970	6,716
14,950	15,000	988	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,000	15,050	980	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,050	15,100	972	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,100	15,150	965	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,150	15,200	957	3,618	5,980	6,728	1,502	3,618	5,980	6,728

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
15,200	15,250	949	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,250	15,300	942	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,300	15,350	934	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,350	15,400	926	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,400	15,450	919	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,450	15,500	911	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,500	15,550	903	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,550	15,600	896	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,600	15,650	888	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,650	15,700	881	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,700	15,750	873	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,750	15,800	865	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,800	15,850	858	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,850	15,900	850	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,900	15,950	842	3,618	5,980	6,728	1,502	3,618	5,980	6,728
15,950	16,000	835	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,000	16,050	827	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,050	16,100	819	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,100	16,150	812	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,150	16,200	804	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,200	16,250	796	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,250	16,300	789	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,300	16,350	781	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,350	16,400	773	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,400	16,450	766	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,450	16,500	758	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,500	16,550	750	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,550	16,600	743	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,600	16,650	735	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,650	16,700	728	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,700	16,750	720	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,750	16,800	712	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,800	16,850	705	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,850	16,900	697	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,900	16,950	689	3,618	5,980	6,728	1,502	3,618	5,980	6,728
16,950	17,000	682	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,000	17,050	674	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,050	17,100	666	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,100	17,150	659	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,150	17,200	651	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,200	17,250	643	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,250	17,300	636	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,300	17,350	628	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,350	17,400	620	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,400	17,450	613	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,450	17,500	605	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,500	17,550	597	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,550	17,600	590	3,618	5,980	6,728	1,502	3,618	5,980	6,728
17,600	17,650	582	3,618	5,980	6,728	1,493	3,618	5,980	6,728
17,650	17,700	575	3,618	5,980	6,728	1,485	3,618	5,980	6,728
17,700	17,750	567	3,618	5,980	6,728	1,477	3,618	5,980	6,728
17,750	17,800	559	3,618	5,980	6,728	1,470	3,618	5,980	6,728
17,800	17,850	552	3,618	5,980	6,728	1,462	3,618	5,980	6,728
17,850	17,900	544	3,618	5,980	6,728	1,454	3,618	5,980	6,728
17,900	17,950	536	3,618	5,980	6,728	1,447	3,618	5,980	6,728
17,950	18,000	529	3,618	5,980	6,728	1,439	3,618	5,980	6,728
18,000	18,050	521	3,618	5,980	6,728	1,431	3,618	5,980	6,728
18,050	18,100	513	3,618	5,980	6,728	1,424	3,618	5,980	6,728
18,100	18,150	506	3,618	5,980	6,728	1,416	3,618	5,980	6,728
18,150	18,200	498	3,618	5,980	6,728	1,408	3,618	5,980	6,728
18,200	18,250	490	3,618	5,980	6,728	1,401	3,618	5,980	6,728
18,250	18,300	483	3,618	5,980	6,728	1,393	3,618	5,980	6,728
18,300	18,350	475	3,618	5,980	6,728	1,385	3,618	5,980	6,728
18,350	18,400	467	3,618	5,980	6,728	1,378	3,618	5,980	6,728

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
18,400	18,450	460	3,618	5,980	6,728	1,370	3,618	5,980	6,728
18,450	18,500	452	3,618	5,980	6,728	1,362	3,618	5,980	6,728
18,500	18,550	444	3,618	5,980	6,728	1,355	3,618	5,980	6,728
18,550	18,600	437	3,618	5,980	6,728	1,347	3,618	5,980	6,728
18,600	18,650	429	3,618	5,980	6,728	1,340	3,618	5,980	6,728
18,650	18,700	422	3,618	5,980	6,728	1,332	3,618	5,980	6,728
18,700	18,750	414	3,618	5,980	6,728	1,324	3,618	5,980	6,728
18,750	18,800	406	3,618	5,980	6,728	1,317	3,618	5,980	6,728
18,800	18,850	399	3,618	5,980	6,728	1,309	3,618	5,980	6,728
18,850	18,900	391	3,618	5,980	6,728	1,301	3,618	5,980	6,728
18,900	18,950	383	3,618	5,980	6,728	1,294	3,618	5,980	6,728
18,950	19,000	376	3,618	5,980	6,728	1,286	3,618	5,980	6,728
19,000	19,050	368	3,618	5,980	6,728	1,278	3,618	5,980	6,728
19,050	19,100	360	3,618	5,980	6,728	1,271	3,618	5,980	6,728
19,100	19,150	353	3,618	5,980	6,728	1,263	3,618	5,980	6,728
19,150	19,200	345	3,618	5,980	6,728	1,255	3,618	5,980	6,728
19,200	19,250	337	3,618	5,980	6,728	1,248	3,618	5,980	6,728
19,250	19,300	330	3,618	5,980	6,728	1,240	3,618	5,980	6,728
19,300	19,350	322	3,618	5,980	6,728	1,232	3,618	5,980	6,728
19,350	19,400	314	3,618	5,980	6,728	1,225	3,618	5,980	6,728
19,400	19,450	307	3,618	5,980	6,728	1,217	3,618	5,980	6,728
19,450	19,500	299	3,618	5,980	6,728	1,209	3,618	5,980	6,728
19,500	19,550	291	3,618	5,980	6,728	1,202	3,618	5,980	6,728
19,550	19,600	284	3,609	5,968	6,716	1,194	3,618	5,980	6,728
19,600	19,650	276	3,601	5,958	6,705	1,187	3,618	5,980	6,728
19,650	19,700	269	3,593	5,947	6,695	1,179	3,618	5,980	6,728
19,700	19,750	261	3,585	5,937	6,684	1,171	3,618	5,980	6,728
19,750	19,800	253	3,577	5,926	6,674	1,164	3,618	5,980	6,728
19,800	19,850	246	3,569	5,916	6,663	1,156	3,618	5,980	6,728
19,850	19,900	238	3,561	5,905	6,653	1,148	3,618	5,980	6,728
19,900	19,950	230	3,553	5,895	6,642	1,141	3,618	5,980	6,728
19,950	20,000	223	3,545	5,884	6,632	1,133	3,618	5,980	6,728
20,000	20,050	215	3,537	5,874	6,621	1,125	3,618	5,980	6,728
20,050	20,100	207	3,529	5,863	6,611	1,118	3,618	5,980	6,728
20,100	20,150	200	3,521	5,853	6,600	1,110	3,618	5,980	6,728
20,150	20,200	192	3,513	5,842	6,590	1,102	3,618	5,980	6,728
20,200	20,250	184	3,505	5,832	6,579	1,095	3,618	5,980	6,728
20,250	20,300	177	3,497	5,821	6,568	1,087	3,618	5,980	6,728
20,300	20,350	169	3,489	5,810	6,558	1,079	3,618	5,980	6,728
20,350	20,400	161	3,481	5,800	6,547	1,072	3,618	5,980	6,728
20,400	20,450	154	3,473	5,789	6,537	1,064	3,618	5,980	6,728
20,450	20,500	146	3,465	5,779	6,526	1,056	3,618	5,980	6,728
20,500	20,550	138	3,457	5,768	6,516	1,049	3,618	5,980	6,728
20,550	20,600	131	3,449	5,758	6,505	1,041	3,618	5,980	6,728
20,600	20,650	123	3,441	5,747	6,495	1,034	3,618	5,980	6,728
20,650	20,700	116	3,433	5,737	6,484	1,026	3,618	5,980	6,728
20,700	20,750	108	3,425	5,726	6,474	1,018	3,618	5,980	6,728
20,750	20,800	100	3,417	5,716	6,463	1,011	3,618	5,980	6,728
20,800	20,850	93	3,409	5,705	6,453	1,003	3,618	5,980	6,728
20,850	20,900	85	3,401	5,695	6,442	995	3,618	5,980	6,728
20,900	20,950	77	3,393	5,684	6,432	988	3,618	5,980	6,728
20,950	21,000	70	3,385	5,674	6,421	980	3,618	5,980	6,728
21,000	21,050	62	3,377	5,663	6,411	972	3,618	5,980	6,728
21,050	21,100	54	3,369	5,653	6,400	965	3,618	5,980	6,728
21,100	21,150	47	3,361	5,642	6,389	957	3,618	5,980	6,728
21,150	21,200	39	3,353	5,631	6,379	949	3,618	5,980	6,728
21,200	21,250	31	3,345	5,621	6,368	942	3,618	5,980	6,728
21,250	21,300	24	3,337	5,610	6,358	934	3,618	5,980	6,728
21,300	21,350	16	3,329	5,600	6,347	926	3,618	5,980	6,728
21,350	21,400	8	3,321	5,589	6,337	919	3,618	5,980	6,728
21,400	21,450	*	3,313	5,579	6,326	911	3,618	5,980	6,728
21,450	21,500	0	3,305	5,568	6,316	903	3,618	5,980	6,728
21,500	21,550	0	3,297	5,558	6,305	896	3,618	5,980	6,728
21,550	21,600	0	3,289	5,547	6,295	888	3,618	5,980	6,728

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
21,600	21,650	0	3,281	5,537	6,284	881	3,618	5,980	6,728
21,650	21,700	0	3,273	5,526	6,274	873	3,618	5,980	6,728
21,700	21,750	0	3,265	5,516	6,263	865	3,618	5,980	6,728
21,750	21,800	0	3,257	5,505	6,253	858	3,618	5,980	6,728
21,800	21,850	0	3,249	5,495	6,242	850	3,618	5,980	6,728
21,850	21,900	0	3,241	5,484	6,232	842	3,618	5,980	6,728
21,900	21,950	0	3,233	5,474	6,221	835	3,618	5,980	6,728
21,950	22,000	0	3,225	5,463	6,210	827	3,618	5,980	6,728
22,000	22,050	0	3,217	5,452	6,200	819	3,618	5,980	6,728
22,050	22,100	0	3,209	5,442	6,189	812	3,618	5,980	6,728
22,100	22,150	0	3,201	5,431	6,179	804	3,618	5,980	6,728
22,150	22,200	0	3,193	5,421	6,168	796	3,618	5,980	6,728
22,200	22,250	0	3,185	5,410	6,158	789	3,618	5,980	6,728
22,250	22,300	0	3,177	5,400	6,147	781	3,618	5,980	6,728
22,300	22,350	0	3,169	5,389	6,137	773	3,618	5,980	6,728
22,350	22,400	0	3,161	5,379	6,126	766	3,618	5,980	6,728
22,400	22,450	0	3,153	5,368	6,116	758	3,618	5,980	6,728
22,450	22,500	0	3,145	5,358	6,105	750	3,618	5,980	6,728
22,500	22,550	0	3,137	5,347	6,095	743	3,618	5,980	6,728
22,550	22,600	0	3,129	5,337	6,084	735	3,618	5,980	6,728
22,600	22,650	0	3,121	5,326	6,074	728	3,618	5,980	6,728
22,650	22,700	0	3,113	5,316	6,063	720	3,618	5,980	6,728
22,700	22,750	0	3,105	5,305	6,053	712	3,618	5,980	6,728
22,750	22,800	0	3,097	5,294	6,042	705	3,618	5,980	6,728
22,800	22,850	0	3,089	5,284	6,031	697	3,618	5,980	6,728
22,850	22,900	0	3,081	5,273	6,021	689	3,618	5,980	6,728
22,900	22,950	0	3,073	5,263	6,010	682	3,618	5,980	6,728
22,950	23,000	0	3,065	5,252	6,000	674	3,618	5,980	6,728
23,000	23,050	0	3,058	5,242	5,989	666	3,618	5,980	6,728
23,050	23,100	0	3,050	5,231	5,979	659	3,618	5,980	6,728
23,100	23,150	0	3,042	5,221	5,968	651	3,618	5,980	6,728
23,150	23,200	0	3,034	5,210	5,958	643	3,618	5,980	6,728
23,200	23,250	0	3,026	5,200	5,947	636	3,618	5,980	6,728
23,250	23,300	0	3,018	5,189	5,937	628	3,618	5,980	6,728
23,300	23,350	0	3,010	5,179	5,926	620	3,618	5,980	6,728
23,350	23,400	0	3,002	5,168	5,916	613	3,618	5,980	6,728
23,400	23,450	0	2,994	5,158	5,905	605	3,618	5,980	6,728
23,450	23,500	0	2,986	5,147	5,895	597	3,618	5,980	6,728
23,500	23,550	0	2,978	5,137	5,884	590	3,618	5,980	6,728
23,550	23,600	0	2,970	5,126	5,874	582	3,618	5,980	6,728
23,600	23,650	0	2,962	5,115	5,863	575	3,618	5,980	6,728
23,650	23,700	0	2,954	5,105	5,852	567	3,618	5,980	6,728
23,700	23,750	0	2,946	5,094	5,842	559	3,618	5,980	6,728
23,750	23,800	0	2,938	5,084	5,831	552	3,618	5,980	6,728
23,800	23,850	0	2,930	5,073	5,821	544	3,618	5,980	6,728
23,850	23,900	0	2,922	5,063	5,810	536	3,618	5,980	6,728
23,900	23,950	0	2,914	5,052	5,800	529	3,618	5,980	6,728
23,950	24,000	0	2,906	5,042	5,789	521	3,618	5,980	6,728
24,000	24,050	0	2,898	5,031	5,779	513	3,618	5,980	6,728
24,050	24,100	0	2,890	5,021	5,768	506	3,618	5,980	6,728
24,100	24,150	0	2,882	5,010	5,758	498	3,618	5,980	6,728
24,150	24,200	0	2,874	5,000	5,747	490	3,618	5,980	6,728
24,200	24,250	0	2,866	4,989	5,737	483	3,618	5,980	6,728
24,250	24,300	0	2,858	4,979	5,726	475	3,618	5,980	6,728
24,300	24,350	0	2,850	4,968	5,716	467	3,618	5,980	6,728
24,350	24,400	0	2,842	4,958	5,705	460	3,618	5,980	6,728
24,400	24,450	0	2,834	4,947	5,695	452	3,618	5,980	6,728
24,450	24,500	0	2,826	4,936	5,684	444	3,618	5,980	6,728
24,500	24,550	0	2,818	4,926	5,673	437	3,618	5,980	6,728
24,550	24,600	0	2,810	4,915	5,663	429	3,618	5,980	6,728
24,600	24,650	0	2,802	4,905	5,652	422	3,618	5,980

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
24,800	24,850	0	2,770	4,863	5,610	391	3,618	5,980	6,728
24,850	24,900	0	2,762	4,852	5,600	383	3,618	5,980	6,728
24,900	24,950	0	2,754	4,842	5,589	376	3,618	5,980	6,728
24,950	25,000	0	2,746	4,831	5,579	368	3,618	5,980	6,728
25,000	25,050	0	2,738	4,821	5,568	360	3,618	5,980	6,728
25,050	25,100	0	2,730	4,810	5,558	353	3,618	5,980	6,728
25,100	25,150	0	2,722	4,800	5,547	345	3,618	5,980	6,728
25,150	25,200	0	2,714	4,789	5,537	337	3,618	5,980	6,728
25,200	25,250	0	2,706	4,779	5,526	330	3,618	5,980	6,728
25,250	25,300	0	2,698	4,768	5,515	322	3,618	5,980	6,728
25,300	25,350	0	2,690	4,757	5,505	314	3,618	5,980	6,728
25,350	25,400	0	2,682	4,747	5,494	307	3,618	5,980	6,728
25,400	25,450	0	2,674	4,736	5,484	299	3,618	5,980	6,728
25,450	25,500	0	2,666	4,726	5,473	291	3,618	5,980	6,728
25,500	25,550	0	2,658	4,715	5,463	284	3,609	5,968	6,716
25,550	25,600	0	2,650	4,705	5,452	276	3,601	5,958	6,705
25,600	25,650	0	2,642	4,694	5,442	269	3,593	5,947	6,695
25,650	25,700	0	2,634	4,684	5,431	261	3,585	5,937	6,684
25,700	25,750	0	2,626	4,673	5,421	253	3,577	5,926	6,674
25,750	25,800	0	2,618	4,663	5,410	246	3,569	5,916	6,663
25,800	25,850	0	2,610	4,652	5,400	238	3,561	5,905	6,653
25,850	25,900	0	2,602	4,642	5,389	230	3,553	5,895	6,642
25,900	25,950	0	2,594	4,631	5,379	223	3,545	5,884	6,632
25,950	26,000	0	2,586	4,621	5,368	215	3,537	5,874	6,621
26,000	26,050	0	2,578	4,610	5,358	207	3,529	5,863	6,611
26,050	26,100	0	2,570	4,600	5,347	200	3,521	5,853	6,600
26,100	26,150	0	2,562	4,589	5,336	192	3,513	5,842	6,590
26,150	26,200	0	2,554	4,578	5,326	184	3,505	5,832	6,579
26,200	26,250	0	2,546	4,568	5,315	177	3,497	5,821	6,568
26,250	26,300	0	2,538	4,557	5,305	169	3,489	5,810	6,558
26,300	26,350	0	2,530	4,547	5,294	161	3,481	5,800	6,547
26,350	26,400	0	2,522	4,536	5,284	154	3,473	5,789	6,537
26,400	26,450	0	2,514	4,526	5,273	146	3,465	5,779	6,526
26,450	26,500	0	2,506	4,515	5,263	138	3,457	5,768	6,516
26,500	26,550	0	2,498	4,505	5,252	131	3,449	5,758	6,505
26,550	26,600	0	2,490	4,494	5,242	123	3,441	5,747	6,495
26,600	26,650	0	2,482	4,484	5,231	116	3,433	5,737	6,484
26,650	26,700	0	2,474	4,473	5,221	108	3,425	5,726	6,474
26,700	26,750	0	2,466	4,463	5,210	100	3,417	5,716	6,463
26,750	26,800	0	2,458	4,452	5,200	93	3,409	5,705	6,453
26,800	26,850	0	2,450	4,442	5,189	85	3,401	5,695	6,442
26,850	26,900	0	2,442	4,431	5,179	77	3,393	5,684	6,432
26,900	26,950	0	2,434	4,421	5,168	70	3,385	5,674	6,421
26,950	27,000	0	2,426	4,410	5,157	62	3,377	5,663	6,411
27,000	27,050	0	2,418	4,399	5,147	54	3,369	5,653	6,400
27,050	27,100	0	2,410	4,389	5,136	47	3,361	5,642	6,389
27,100	27,150	0	2,402	4,378	5,126	39	3,353	5,631	6,379
27,150	27,200	0	2,394	4,368	5,115	31	3,345	5,621	6,368
27,200	27,250	0	2,386	4,357	5,105	24	3,337	5,610	6,358
27,250	27,300	0	2,378	4,347	5,094	16	3,329	5,600	6,347
27,300	27,350	0	2,370	4,336	5,084	8	3,321	5,589	6,337
27,350	27,400	0	2,362	4,326	5,073	*	3,313	5,579	6,326
27,400	27,450	0	2,354	4,315	5,063	0	3,305	5,568	6,316
27,450	27,500	0	2,346	4,305	5,052	0	3,297	5,558	6,305
27,500	27,550	0	2,338	4,294	5,042	0	3,289	5,547	6,295
27,550	27,600	0	2,330	4,284	5,031	0	3,281	5,537	6,284
27,600	27,650	0	2,322	4,273	5,021	0	3,273	5,526	6,274
27,650	27,700	0	2,314	4,263	5,010	0	3,265	5,516	6,263
27,700	27,750	0	2,306	4,252	5,000	0	3,257	5,505	6,253
27,750	27,800	0	2,298	4,241	4,989	0	3,249	5,495	6,242
27,800	27,850	0	2,290	4,231	4,978	0	3,241	5,484	6,232
27,850	27,900	0	2,282	4,220	4,968	0	3,233	5,474	6,221
27,900	27,950	0	2,274	4,210	4,957	0	3,225	5,463	6,210
27,950	28,000	0	2,266	4,199	4,947	0	3,217	5,452	6,200

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
28,000	28,050	0	2,259	4,189	4,936	0	3,209	5,442	6,189
28,050	28,100	0	2,251	4,178	4,926	0	3,201	5,431	6,179
28,100	28,150	0	2,243	4,168	4,915	0	3,193	5,421	6,168
28,150	28,200	0	2,235	4,157	4,905	0	3,185	5,410	6,158
28,200	28,250	0	2,227	4,147	4,894	0	3,177	5,400	6,147
28,250	28,300	0	2,219	4,136	4,884	0	3,169	5,389	6,137
28,300	28,350	0	2,211	4,126	4,873	0	3,161	5,379	6,126
28,350	28,400	0	2,203	4,115	4,863	0	3,153	5,368	6,116
28,400	28,450	0	2,195	4,105	4,852	0	3,145	5,358	6,105
28,450	28,500	0	2,187	4,094	4,842	0	3,137	5,347	6,095
28,500	28,550	0	2,179	4,084	4,831	0	3,129	5,337	6,084
28,550	28,600	0	2,171	4,073	4,821	0	3,121	5,326	6,074
28,600	28,650	0	2,163	4,062	4,810	0	3,113	5,316	6,063
28,650	28,700	0	2,155	4,052	4,799	0	3,105	5,305	6,053
28,700	28,750	0	2,147	4,041	4,789	0	3,097	5,294	6,042
28,750	28,800	0	2,139	4,031	4,778	0	3,089	5,284	6,031
28,800	28,850	0	2,131	4,020	4,768	0	3,081	5,273	6,021
28,850	28,900	0	2,123	4,010	4,757	0	3,073	5,263	6,010
28,900	28,950	0	2,115	3,999	4,747	0	3,065	5,252	6,000
28,950	29,000	0	2,107	3,989	4,736	0	3,058	5,242	5,989
29,000	29,050	0	2,099	3,978	4,726	0	3,050	5,231	5,979
29,050	29,100	0	2,091	3,968	4,715	0	3,042	5,221	5,968
29,100	29,150	0	2,083	3,957	4,705	0	3,034	5,210	5,958
29,150	29,200	0	2,075	3,947	4,694	0	3,026	5,200	5,947
29,200	29,250	0	2,067	3,936	4,684	0	3,018	5,189	5,937
29,250	29,300	0	2,059	3,926	4,673	0	3,010	5,179	5,926
29,300	29,350	0	2,051	3,915	4,663	0	3,002	5,168	5,916
29,350	29,400	0	2,043	3,905	4,652	0	2,994	5,158	5,905
29,400	29,450	0	2,035	3,894	4,642	0	2,986	5,147	5,895
29,450	29,500	0	2,027	3,883	4,631	0	2,978	5,137	5,884
29,500	29,550	0	2,019	3,873	4,620	0	2,970	5,126	5,874
29,550	29,600	0	2,011	3,862	4,610	0	2,962	5,115	5,863
29,600	29,650	0	2,003	3,852	4,599	0	2,954	5,105	5,852
29,650	29,700	0	1,995	3,841	4,589	0	2,946	5,094	5,842
29,700	29,750	0	1,987	3,831	4,578	0	2,938	5,084	5,831
29,750	29,800	0	1,979	3,820	4,568	0	2,930	5,073	5,821
29,800	29,850	0	1,971	3,810	4,557	0	2,922	5,063	5,810
29,850	29,900	0	1,963	3,799	4,547	0	2,914	5,052	5,800
29,900	29,950	0	1,955	3,789	4,536	0	2,906	5,042	5,789
29,950	30,000	0	1,947	3,778	4,526	0	2,898	5,031	5,779
30,000	30,050	0	1,939	3,768	4,515	0	2,890	5,021	5,768
30,050	30,100	0	1,931	3,757	4,505	0	2,882	5,010	5,758
30,100	30,150	0	1,923	3,747	4,494	0	2,874	5,000	5,747
30,150	30,200	0	1,915	3,736	4,484	0	2,866	4,989	5,737
30,200	30,250	0	1,907	3,726	4,473	0	2,858	4,979	5,726
30,250	30,300	0	1,899	3,715	4,462	0	2,850	4,968	5,716
30,300	30,350	0	1,891	3,704	4,452	0	2,842	4,958	5,705
30,350	30,400	0	1,883	3,694	4,441	0	2,834	4,947	5,695
30,400	30,450	0	1,875	3,683	4,431	0	2,826	4,936	5,684
30,450	30,500	0	1,867	3,673	4,420	0	2,818	4,926	5,673
30,500	30,550	0	1,859	3,662	4,410	0	2,810	4,915	5,663
30,550	30,600	0	1,851	3,652	4,399	0	2,802	4,905	5,652
30,600	30,650	0	1,843	3,641	4,389	0	2,794	4,894	5,642
30,650	30,700	0	1,835	3,631	4,378	0	2,786	4,884	5,631
30,700	30,750	0	1,827	3,620	4,368	0	2,778	4,873	5,621
30,750	30,800	0	1,819	3,610	4,357	0	2,770	4,863	5,610
30,800	30,850	0	1,811	3,599	4,347	0	2,762	4,852	5,600
30,850	30,900	0	1,803	3,589	4,336	0	2,754	4,842	5,589
30,900	30,950	0	1,795	3,578	4,326	0	2,746	4,831	5,579
30,950	31,000	0	1,787	3,568	4,315	0	2,738	4,821	5,568
31,000	31,050	0	1,779	3,557	4,305	0	2,730	4,810	5,558
31,050	31,100	0	1,771	3,547	4,294	0	2,722	4,800	5,547
31,100	31,150	0	1,763	3,536	4,283	0	2,714	4,789	5,537
31,150	31,200	0	1,755	3,525	4,273	0	2,706	4,779	5,526

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

* If the amount you are looking up from the worksheet is at least $27,350 but less than $27,380, and you have no qualifying children who have valid SSNs, your credit is $2.

If the amount you are looking up from the worksheet is $27,380 or more, and you have no qualifying children who have valid SSNs, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
31,200	31,250	0	1,747	3,515	4,262	0	2,698	4,768	5,515
31,250	31,300	0	1,739	3,504	4,252	0	2,690	4,757	5,505
31,300	31,350	0	1,731	3,494	4,241	0	2,682	4,747	5,494
31,350	31,400	0	1,723	3,483	4,231	0	2,674	4,736	5,484
31,400	31,450	0	1,715	3,473	4,220	0	2,666	4,726	5,473
31,450	31,500	0	1,707	3,462	4,210	0	2,658	4,715	5,463
31,500	31,550	0	1,699	3,452	4,199	0	2,650	4,705	5,452
31,550	31,600	0	1,691	3,441	4,189	0	2,642	4,694	5,442
31,600	31,650	0	1,683	3,431	4,178	0	2,634	4,684	5,431
31,650	31,700	0	1,675	3,420	4,168	0	2,626	4,673	5,421
31,700	31,750	0	1,667	3,410	4,157	0	2,618	4,663	5,410
31,750	31,800	0	1,659	3,399	4,147	0	2,610	4,652	5,400
31,800	31,850	0	1,651	3,389	4,136	0	2,602	4,642	5,389
31,850	31,900	0	1,643	3,378	4,126	0	2,594	4,631	5,379
31,900	31,950	0	1,635	3,368	4,115	0	2,586	4,621	5,368
31,950	32,000	0	1,627	3,357	4,104	0	2,578	4,610	5,358
32,000	32,050	0	1,619	3,346	4,094	0	2,570	4,600	5,347
32,050	32,100	0	1,611	3,336	4,083	0	2,562	4,589	5,336
32,100	32,150	0	1,603	3,325	4,073	0	2,554	4,578	5,326
32,150	32,200	0	1,595	3,315	4,062	0	2,546	4,568	5,315
32,200	32,250	0	1,587	3,304	4,052	0	2,538	4,557	5,305
32,250	32,300	0	1,579	3,294	4,041	0	2,530	4,547	5,294
32,300	32,350	0	1,571	3,283	4,031	0	2,522	4,536	5,284
32,350	32,400	0	1,563	3,273	4,020	0	2,514	4,526	5,273
32,400	32,450	0	1,555	3,262	4,010	0	2,506	4,515	5,263
32,450	32,500	0	1,547	3,252	3,999	0	2,498	4,505	5,252
32,500	32,550	0	1,539	3,241	3,989	0	2,490	4,494	5,242
32,550	32,600	0	1,531	3,231	3,978	0	2,482	4,484	5,231
32,600	32,650	0	1,523	3,220	3,968	0	2,474	4,473	5,221
32,650	32,700	0	1,515	3,210	3,957	0	2,466	4,463	5,210
32,700	32,750	0	1,507	3,199	3,947	0	2,458	4,452	5,200
32,750	32,800	0	1,499	3,188	3,936	0	2,450	4,442	5,189
32,800	32,850	0	1,491	3,178	3,925	0	2,442	4,431	5,179
32,850	32,900	0	1,483	3,167	3,915	0	2,434	4,421	5,168
32,900	32,950	0	1,475	3,157	3,904	0	2,426	4,410	5,157
32,950	33,000	0	1,467	3,146	3,894	0	2,418	4,399	5,147
33,000	33,050	0	1,460	3,136	3,883	0	2,410	4,389	5,136
33,050	33,100	0	1,452	3,125	3,873	0	2,402	4,378	5,126
33,100	33,150	0	1,444	3,115	3,862	0	2,394	4,368	5,115
33,150	33,200	0	1,436	3,104	3,852	0	2,386	4,357	5,105
33,200	33,250	0	1,428	3,094	3,841	0	2,378	4,347	5,094
33,250	33,300	0	1,420	3,083	3,831	0	2,370	4,336	5,084
33,300	33,350	0	1,412	3,073	3,820	0	2,362	4,326	5,073
33,350	33,400	0	1,404	3,062	3,810	0	2,354	4,315	5,063
33,400	33,450	0	1,396	3,052	3,799	0	2,346	4,305	5,052
33,450	33,500	0	1,388	3,041	3,789	0	2,338	4,294	5,042
33,500	33,550	0	1,380	3,031	3,778	0	2,330	4,284	5,031
33,550	33,600	0	1,372	3,020	3,768	0	2,322	4,273	5,021
33,600	33,650	0	1,364	3,009	3,757	0	2,314	4,263	5,010
33,650	33,700	0	1,356	2,999	3,746	0	2,306	4,252	5,000
33,700	33,750	0	1,348	2,988	3,736	0	2,298	4,241	4,989
33,750	33,800	0	1,340	2,978	3,725	0	2,290	4,231	4,978
33,800	33,850	0	1,332	2,967	3,715	0	2,282	4,220	4,968
33,850	33,900	0	1,324	2,957	3,704	0	2,274	4,210	4,957
33,900	33,950	0	1,316	2,946	3,694	0	2,266	4,199	4,947
33,950	34,000	0	1,308	2,936	3,683	0	2,259	4,189	4,936
34,000	34,050	0	1,300	2,925	3,673	0	2,251	4,178	4,926
34,050	34,100	0	1,292	2,915	3,662	0	2,243	4,168	4,915
34,100	34,150	0	1,284	2,904	3,652	0	2,235	4,157	4,905
34,150	34,200	0	1,276	2,894	3,641	0	2,227	4,147	4,894
34,200	34,250	0	1,268	2,883	3,631	0	2,219	4,136	4,884
34,250	34,300	0	1,260	2,873	3,620	0	2,211	4,126	4,873
34,300	34,350	0	1,252	2,862	3,610	0	2,203	4,115	4,863
34,350	34,400	0	1,244	2,852	3,599	0	2,195	4,105	4,852

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
34,400	34,450	0	1,236	2,841	3,589	0	2,187	4,094	4,842
34,450	34,500	0	1,228	2,830	3,578	0	2,179	4,084	4,831
34,500	34,550	0	1,220	2,820	3,567	0	2,171	4,073	4,821
34,550	34,600	0	1,212	2,809	3,557	0	2,163	4,062	4,810
34,600	34,650	0	1,204	2,799	3,546	0	2,155	4,052	4,799
34,650	34,700	0	1,196	2,788	3,536	0	2,147	4,041	4,789
34,700	34,750	0	1,188	2,778	3,525	0	2,139	4,031	4,778
34,750	34,800	0	1,180	2,767	3,515	0	2,131	4,020	4,768
34,800	34,850	0	1,172	2,757	3,504	0	2,123	4,010	4,757
34,850	34,900	0	1,164	2,746	3,494	0	2,115	3,999	4,747
34,900	34,950	0	1,156	2,736	3,483	0	2,107	3,989	4,736
34,950	35,000	0	1,148	2,725	3,473	0	2,099	3,978	4,726
35,000	35,050	0	1,140	2,715	3,462	0	2,091	3,968	4,715
35,050	35,100	0	1,132	2,704	3,452	0	2,083	3,957	4,705
35,100	35,150	0	1,124	2,694	3,441	0	2,075	3,947	4,694
35,150	35,200	0	1,116	2,683	3,431	0	2,067	3,936	4,684
35,200	35,250	0	1,108	2,673	3,420	0	2,059	3,926	4,673
35,250	35,300	0	1,100	2,662	3,409	0	2,051	3,915	4,663
35,300	35,350	0	1,092	2,651	3,399	0	2,043	3,905	4,652
35,350	35,400	0	1,084	2,641	3,388	0	2,035	3,894	4,642
35,400	35,450	0	1,076	2,630	3,378	0	2,027	3,883	4,631
35,450	35,500	0	1,068	2,620	3,367	0	2,019	3,873	4,620
35,500	35,550	0	1,060	2,609	3,357	0	2,011	3,862	4,610
35,550	35,600	0	1,052	2,599	3,346	0	2,003	3,852	4,599
35,600	35,650	0	1,044	2,588	3,336	0	1,995	3,841	4,589
35,650	35,700	0	1,036	2,578	3,325	0	1,987	3,831	4,578
35,700	35,750	0	1,028	2,567	3,315	0	1,979	3,820	4,568
35,750	35,800	0	1,020	2,557	3,304	0	1,971	3,810	4,557
35,800	35,850	0	1,012	2,546	3,294	0	1,963	3,799	4,547
35,850	35,900	0	1,004	2,536	3,283	0	1,955	3,789	4,536
35,900	35,950	0	996	2,525	3,273	0	1,947	3,778	4,526
35,950	36,000	0	988	2,515	3,262	0	1,939	3,768	4,515
36,000	36,050	0	980	2,504	3,252	0	1,931	3,757	4,505
36,050	36,100	0	972	2,494	3,241	0	1,923	3,747	4,494
36,100	36,150	0	964	2,483	3,230	0	1,915	3,736	4,484
36,150	36,200	0	956	2,472	3,220	0	1,907	3,726	4,473
36,200	36,250	0	948	2,462	3,209	0	1,899	3,715	4,462
36,250	36,300	0	940	2,451	3,199	0	1,891	3,704	4,452
36,300	36,350	0	932	2,441	3,188	0	1,883	3,694	4,441
36,350	36,400	0	924	2,430	3,178	0	1,875	3,683	4,431
36,400	36,450	0	916	2,420	3,167	0	1,867	3,673	4,420
36,450	36,500	0	908	2,409	3,157	0	1,859	3,662	4,410
36,500	36,550	0	900	2,399	3,146	0	1,851	3,652	4,399
36,550	36,600	0	892	2,388	3,136	0	1,843	3,641	4,389
36,600	36,650	0	884	2,378	3,125	0	1,835	3,631	4,378
36,650	36,700	0	876	2,367	3,115	0	1,827	3,620	4,368
36,700	36,750	0	868	2,357	3,104	0	1,819	3,610	4,357
36,750	36,800	0	860	2,346	3,094	0	1,811	3,599	4,347
36,800	36,850	0	852	2,336	3,083	0	1,803	3,589	4,336
36,850	36,900	0	844	2,325	3,073	0	1,795	3,578	4,326
36,900	36,950	0	836	2,315	3,062	0	1,787	3,568	4,315
36,950	37,000	0	828	2,304	3,051	0	1,779	3,557	4,305
37,000	37,050	0	820	2,293	3,041	0	1,771	3,547	4,294
37,050	37,100	0	812	2,283	3,030	0	1,763	3,536	4,283
37,100	37,150	0	804	2,272	3,020	0	1,755	3,525	4,273
37,150	37,200	0	796	2,262	3,009	0	1,747	3,515	4,262
37,200	37,250	0	788	2,251	2,999	0	1,739	3,504	4,252
37,250	37,300	0	780	2,241	2,988	0	1,731	3,494	4,241
37,300	37,350	0	772	2,230	2,978	0	1,723	3,483	4,231
37,350	37,400	0	764	2,220	2,967	0	1,715	3,473	4,220
37,400	37,450	0	756	2,209	2,957	0	1,707	3,462	4,210
37,450	37,500	0	748	2,199	2,946	0	1,699	3,452	4,199
37,500	37,550	0	740	2,188	2,936	0	1,691	3,441	4,189
37,550	37,600	0	732	2,178	2,925	0	1,683	3,431	4,178

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
37,600	37,650	0	724	2,167	2,915	0	1,675	3,420	4,168
37,650	37,700	0	716	2,157	2,904	0	1,667	3,410	4,157
37,700	37,750	0	708	2,146	2,894	0	1,659	3,399	4,147
37,750	37,800	0	700	2,135	2,883	0	1,651	3,389	4,136
37,800	37,850	0	692	2,125	2,872	0	1,643	3,378	4,126
37,850	37,900	0	684	2,114	2,862	0	1,635	3,368	4,115
37,900	37,950	0	676	2,104	2,851	0	1,627	3,357	4,104
37,950	38,000	0	668	2,093	2,841	0	1,619	3,346	4,094
38,000	38,050	0	661	2,083	2,830	0	1,611	3,336	4,083
38,050	38,100	0	653	2,072	2,820	0	1,603	3,325	4,073
38,100	38,150	0	645	2,062	2,809	0	1,595	3,315	4,062
38,150	38,200	0	637	2,051	2,799	0	1,587	3,304	4,052
38,200	38,250	0	629	2,041	2,788	0	1,579	3,294	4,041
38,250	38,300	0	621	2,030	2,778	0	1,571	3,283	4,031
38,300	38,350	0	613	2,020	2,767	0	1,563	3,273	4,020
38,350	38,400	0	605	2,009	2,757	0	1,555	3,262	4,010
38,400	38,450	0	597	1,999	2,746	0	1,547	3,252	3,999
38,450	38,500	0	589	1,988	2,736	0	1,539	3,241	3,989
38,500	38,550	0	581	1,978	2,725	0	1,531	3,231	3,978
38,550	38,600	0	573	1,967	2,715	0	1,523	3,220	3,968
38,600	38,650	0	565	1,956	2,704	0	1,515	3,210	3,957
38,650	38,700	0	557	1,946	2,693	0	1,507	3,199	3,947
38,700	38,750	0	549	1,935	2,683	0	1,499	3,188	3,936
38,750	38,800	0	541	1,925	2,672	0	1,491	3,178	3,925
38,800	38,850	0	533	1,914	2,662	0	1,483	3,167	3,915
38,850	38,900	0	525	1,904	2,651	0	1,475	3,157	3,904
38,900	38,950	0	517	1,893	2,641	0	1,467	3,146	3,894
38,950	39,000	0	509	1,883	2,630	0	1,460	3,136	3,883
39,000	39,050	0	501	1,872	2,620	0	1,452	3,125	3,873
39,050	39,100	0	493	1,862	2,609	0	1,444	3,115	3,862
39,100	39,150	0	485	1,851	2,599	0	1,436	3,104	3,852
39,150	39,200	0	477	1,841	2,588	0	1,428	3,094	3,841
39,200	39,250	0	469	1,830	2,578	0	1,420	3,083	3,831
39,250	39,300	0	461	1,820	2,567	0	1,412	3,073	3,820
39,300	39,350	0	453	1,809	2,557	0	1,404	3,062	3,810
39,350	39,400	0	445	1,799	2,546	0	1,396	3,052	3,799
39,400	39,450	0	437	1,788	2,536	0	1,388	3,041	3,789
39,450	39,500	0	429	1,777	2,525	0	1,380	3,031	3,778
39,500	39,550	0	421	1,767	2,514	0	1,372	3,020	3,768
39,550	39,600	0	413	1,756	2,504	0	1,364	3,009	3,757
39,600	39,650	0	405	1,746	2,493	0	1,356	2,999	3,746
39,650	39,700	0	397	1,735	2,483	0	1,348	2,988	3,736
39,700	39,750	0	389	1,725	2,472	0	1,340	2,978	3,725
39,750	39,800	0	381	1,714	2,462	0	1,332	2,967	3,715
39,800	39,850	0	373	1,704	2,451	0	1,324	2,957	3,704
39,850	39,900	0	365	1,693	2,441	0	1,316	2,946	3,694
39,900	39,950	0	357	1,683	2,430	0	1,308	2,936	3,683
39,950	40,000	0	349	1,672	2,420	0	1,300	2,925	3,673
40,000	40,050	0	341	1,662	2,409	0	1,292	2,915	3,662
40,050	40,100	0	333	1,651	2,399	0	1,284	2,904	3,652
40,100	40,150	0	325	1,641	2,388	0	1,276	2,894	3,641
40,150	40,200	0	317	1,630	2,378	0	1,268	2,883	3,631
40,200	40,250	0	309	1,620	2,367	0	1,260	2,873	3,620
40,250	40,300	0	301	1,609	2,356	0	1,252	2,862	3,610
40,300	40,350	0	293	1,598	2,346	0	1,244	2,852	3,599
40,350	40,400	0	285	1,588	2,335	0	1,236	2,841	3,589
40,400	40,450	0	277	1,577	2,325	0	1,228	2,830	3,578
40,450	40,500	0	269	1,567	2,314	0	1,220	2,820	3,567
40,500	40,550	0	261	1,556	2,304	0	1,212	2,809	3,557
40,550	40,600	0	253	1,546	2,293	0	1,204	2,799	3,546
40,600	40,650	0	245	1,535	2,283	0	1,196	2,788	3,536
40,650	40,700	0	237	1,525	2,272	0	1,188	2,778	3,525
40,700	40,750	0	229	1,514	2,262	0	1,180	2,767	3,515
40,750	40,800	0	221	1,504	2,251	0	1,172	2,757	3,504

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
40,800	40,850	0	213	1,493	2,241	0	1,164	2,746	3,494
40,850	40,900	0	205	1,483	2,230	0	1,156	2,736	3,483
40,900	40,950	0	197	1,472	2,220	0	1,148	2,725	3,473
40,950	41,000	0	189	1,462	2,209	0	1,140	2,715	3,462
41,000	41,050	0	181	1,451	2,199	0	1,132	2,704	3,452
41,050	41,100	0	173	1,441	2,188	0	1,124	2,694	3,441
41,100	41,150	0	165	1,430	2,177	0	1,116	2,683	3,431
41,150	41,200	0	157	1,419	2,167	0	1,108	2,673	3,420
41,200	41,250	0	149	1,409	2,156	0	1,100	2,662	3,409
41,250	41,300	0	141	1,398	2,146	0	1,092	2,651	3,399
41,300	41,350	0	133	1,388	2,135	0	1,084	2,641	3,388
41,350	41,400	0	125	1,377	2,125	0	1,076	2,630	3,378
41,400	41,450	0	117	1,367	2,114	0	1,068	2,620	3,367
41,450	41,500	0	109	1,356	2,104	0	1,060	2,609	3,357
41,500	41,550	0	101	1,346	2,093	0	1,052	2,599	3,346
41,550	41,600	0	93	1,335	2,083	0	1,044	2,588	3,336
41,600	41,650	0	85	1,325	2,072	0	1,036	2,578	3,325
41,650	41,700	0	77	1,314	2,062	0	1,028	2,567	3,315
41,700	41,750	0	69	1,304	2,051	0	1,020	2,557	3,304
41,750	41,800	0	61	1,293	2,041	0	1,012	2,546	3,294
41,800	41,850	0	53	1,283	2,030	0	1,004	2,536	3,283
41,850	41,900	0	45	1,272	2,020	0	996	2,525	3,273
41,900	41,950	0	37	1,262	2,009	0	988	2,515	3,262
41,950	42,000	0	29	1,251	1,998	0	980	2,504	3,252
42,000	42,050	0	21	1,240	1,988	0	972	2,494	3,241
42,050	42,100	0	13	1,230	1,977	0	964	2,483	3,230
42,100	42,150	0	5	1,219	1,967	0	956	2,472	3,220
42,150	42,200	0	*	1,209	1,956	0	948	2,462	3,209
42,200	42,250	0	0	1,198	1,946	0	940	2,451	3,199
42,250	42,300	0	0	1,188	1,935	0	932	2,441	3,188
42,300	42,350	0	0	1,177	1,925	0	924	2,430	3,178
42,350	42,400	0	0	1,167	1,914	0	916	2,420	3,167
42,400	42,450	0	0	1,156	1,904	0	908	2,409	3,157
42,450	42,500	0	0	1,146	1,893	0	900	2,399	3,146
42,500	42,550	0	0	1,135	1,883	0	892	2,388	3,136
42,550	42,600	0	0	1,125	1,872	0	884	2,378	3,125
42,600	42,650	0	0	1,114	1,862	0	876	2,367	3,115
42,650	42,700	0	0	1,104	1,851	0	868	2,357	3,104
42,700	42,750	0	0	1,093	1,841	0	860	2,346	3,094
42,750	42,800	0	0	1,082	1,830	0	852	2,336	3,083
42,800	42,850	0	0	1,072	1,819	0	844	2,325	3,073
42,850	42,900	0	0	1,061	1,809	0	836	2,315	3,062
42,900	42,950	0	0	1,051	1,798	0	828	2,304	3,051
42,950	43,000	0	0	1,040	1,788	0	820	2,293	3,041
43,000	43,050	0	0	1,030	1,777	0	812	2,283	3,030
43,050	43,100	0	0	1,019	1,767	0	804	2,272	3,020
43,100	43,150	0	0	1,009	1,756	0	796	2,262	3,009
43,150	43,200	0	0	998	1,746	0	788	2,251	2,999
43,200	43,250	0	0	988	1,735	0	780	2,241	2,988
43,250	43,300	0	0	977	1,725	0	772	2,230	2,978
43,300	43,350	0	0	967	1,714	0	764	2,220	2,967
43,350	43,400	0	0	956	1,704	0	756	2,209	2,957
43,400	43,450	0	0	946	1,693	0	748	2,199	2,946
43,450	43,500	0	0	935	1,683	0	740	2,188	2,936
43,500	43,550	0	0	925	1,672	0	732	2,178	2,925
43,550	43,600	0	0	914	1,662	0	724	2,167	2,915
43,600	43,650	0	0	903	1,651	0	716	2,157	2,904
43,650	43,700	0	0	893	1,640	0	708	2,146	2,894
43,700	43,750	0	0	882	1,630	0	700	2,135	2,883
43,750	43,800	0	0	872	1,619	0	692	2,125	2,872
43,800	43,850	0	0	861	1,609	0	684	2,114	2,862
43,850	43,900	0	0	851	1,598	0	676	2,104	2,851
43,900	43,950	0	0	840	1,588	0	668	2,093	2,841
43,950	44,000	0	0	830	1,577	0	661	2,083	2,830

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

* If the amount you are looking up from the worksheet is at least $42,150 but less than $42,158, and you have one qualifying child who has a valid SSN, your credit is $1.

If the amount you are looking up from the worksheet is $42,158 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
44,000	44,050	0	0	819	1,567	0	653	2,072	2,820
44,050	44,100	0	0	809	1,556	0	645	2,062	2,809
44,100	44,150	0	0	798	1,546	0	637	2,051	2,799
44,150	44,200	0	0	788	1,535	0	629	2,041	2,788
44,200	44,250	0	0	777	1,525	0	621	2,030	2,778
44,250	44,300	0	0	767	1,514	0	613	2,020	2,767
44,300	44,350	0	0	756	1,504	0	605	2,009	2,757
44,350	44,400	0	0	746	1,493	0	597	1,999	2,746
44,400	44,450	0	0	735	1,483	0	589	1,988	2,736
44,450	44,500	0	0	724	1,472	0	581	1,978	2,725
44,500	44,550	0	0	714	1,461	0	573	1,967	2,715
44,550	44,600	0	0	703	1,451	0	565	1,956	2,704
44,600	44,650	0	0	693	1,440	0	557	1,946	2,693
44,650	44,700	0	0	682	1,430	0	549	1,935	2,683
44,700	44,750	0	0	672	1,419	0	541	1,925	2,672
44,750	44,800	0	0	661	1,409	0	533	1,914	2,662
44,800	44,850	0	0	651	1,398	0	525	1,904	2,651
44,850	44,900	0	0	640	1,388	0	517	1,893	2,641
44,900	44,950	0	0	630	1,377	0	509	1,883	2,630
44,950	45,000	0	0	619	1,367	0	501	1,872	2,620
45,000	45,050	0	0	609	1,356	0	493	1,862	2,609
45,050	45,100	0	0	598	1,346	0	485	1,851	2,599
45,100	45,150	0	0	588	1,335	0	477	1,841	2,588
45,150	45,200	0	0	577	1,325	0	469	1,830	2,578
45,200	45,250	0	0	567	1,314	0	461	1,820	2,567
45,250	45,300	0	0	556	1,303	0	453	1,809	2,557
45,300	45,350	0	0	545	1,293	0	445	1,799	2,546
45,350	45,400	0	0	535	1,282	0	437	1,788	2,536
45,400	45,450	0	0	524	1,272	0	429	1,777	2,525
45,450	45,500	0	0	514	1,261	0	421	1,767	2,514
45,500	45,550	0	0	503	1,251	0	413	1,756	2,504
45,550	45,600	0	0	493	1,240	0	405	1,746	2,493
45,600	45,650	0	0	482	1,230	0	397	1,735	2,483
45,650	45,700	0	0	472	1,219	0	389	1,725	2,472
45,700	45,750	0	0	461	1,209	0	381	1,714	2,462
45,750	45,800	0	0	451	1,198	0	373	1,704	2,451
45,800	45,850	0	0	440	1,188	0	365	1,693	2,441
45,850	45,900	0	0	430	1,177	0	357	1,683	2,430
45,900	45,950	0	0	419	1,167	0	349	1,672	2,420
45,950	46,000	0	0	409	1,156	0	341	1,662	2,409
46,000	46,050	0	0	398	1,146	0	333	1,651	2,399
46,050	46,100	0	0	388	1,135	0	325	1,641	2,388
46,100	46,150	0	0	377	1,124	0	317	1,630	2,378
46,150	46,200	0	0	366	1,114	0	309	1,620	2,367
46,200	46,250	0	0	356	1,103	0	301	1,609	2,356
46,250	46,300	0	0	345	1,093	0	293	1,598	2,346
46,300	46,350	0	0	335	1,082	0	285	1,588	2,335
46,350	46,400	0	0	324	1,072	0	277	1,577	2,325
46,400	46,450	0	0	314	1,061	0	269	1,567	2,314
46,450	46,500	0	0	303	1,051	0	261	1,556	2,304
46,500	46,550	0	0	293	1,040	0	253	1,546	2,293
46,550	46,600	0	0	282	1,030	0	245	1,535	2,283
46,600	46,650	0	0	272	1,019	0	237	1,525	2,272
46,650	46,700	0	0	261	1,009	0	229	1,514	2,262
46,700	46,750	0	0	251	998	0	221	1,504	2,251
46,750	46,800	0	0	240	988	0	213	1,493	2,241

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
46,800	46,850	0	0	230	977	0	205	1,483	2,230
46,850	46,900	0	0	219	967	0	197	1,472	2,220
46,900	46,950	0	0	209	956	0	189	1,462	2,209
46,950	47,000	0	0	198	945	0	181	1,451	2,199
47,000	47,050	0	0	187	935	0	173	1,441	2,188
47,050	47,100	0	0	177	924	0	165	1,430	2,177
47,100	47,150	0	0	166	914	0	157	1,419	2,167
47,150	47,200	0	0	156	903	0	149	1,409	2,156
47,200	47,250	0	0	145	893	0	141	1,398	2,146
47,250	47,300	0	0	135	882	0	133	1,388	2,135
47,300	47,350	0	0	124	872	0	125	1,377	2,125
47,350	47,400	0	0	114	861	0	117	1,367	2,114
47,400	47,450	0	0	103	851	0	109	1,356	2,104
47,450	47,500	0	0	93	840	0	101	1,346	2,093
47,500	47,550	0	0	82	830	0	93	1,335	2,083
47,550	47,600	0	0	72	819	0	85	1,325	2,072
47,600	47,650	0	0	61	809	0	77	1,314	2,062
47,650	47,700	0	0	51	798	0	69	1,304	2,051
47,700	47,750	0	0	40	788	0	61	1,293	2,041
47,750	47,800	0	0	29	777	0	53	1,283	2,030
47,800	47,850	0	0	19	766	0	45	1,272	2,020
47,850	47,900	0	0	8	756	0	37	1,262	2,009
47,900	47,950	0	0	*	745	0	29	1,251	1,998
47,950	48,000	0	0	0	735	0	21	1,240	1,988
48,000	48,050	0	0	0	724	0	13	1,230	1,977
48,050	48,100	0	0	0	714	0	5	1,219	1,967
48,100	48,150	0	0	0	703	0	**	1,209	1,956
48,150	48,200	0	0	0	693	0	0	1,198	1,946
48,200	48,250	0	0	0	682	0	0	1,188	1,935
48,250	48,300	0	0	0	672	0	0	1,177	1,925
48,300	48,350	0	0	0	661	0	0	1,167	1,914
48,350	48,400	0	0	0	651	0	0	1,156	1,904
48,400	48,450	0	0	0	640	0	0	1,146	1,893
48,450	48,500	0	0	0	630	0	0	1,135	1,883
48,500	48,550	0	0	0	619	0	0	1,125	1,872
48,550	48,600	0	0	0	609	0	0	1,114	1,862
48,600	48,650	0	0	0	598	0	0	1,104	1,851
48,650	48,700	0	0	0	587	0	0	1,093	1,841
48,700	48,750	0	0	0	577	0	0	1,082	1,830
48,750	48,800	0	0	0	566	0	0	1,072	1,819
48,800	48,850	0	0	0	556	0	0	1,061	1,809
48,850	48,900	0	0	0	545	0	0	1,051	1,798
48,900	48,950	0	0	0	535	0	0	1,040	1,788
48,950	49,000	0	0	0	524	0	0	1,030	1,777
49,000	49,050	0	0	0	514	0	0	1,019	1,767
49,050	49,100	0	0	0	503	0	0	1,009	1,756
49,100	49,150	0	0	0	493	0	0	998	1,746
49,150	49,200	0	0	0	482	0	0	988	1,735
49,200	49,250	0	0	0	472	0	0	977	1,725
49,250	49,300	0	0	0	461	0	0	967	1,714
49,300	49,350	0	0	0	451	0	0	956	1,704
49,350	49,400	0	0	0	440	0	0	946	1,693
49,400	49,450	0	0	0	430	0	0	935	1,683
49,450	49,500	0	0	0	419	0	0	925	1,672
49,500	49,550	0	0	0	408	0	0	914	1,662
49,550	49,600	0	0	0	398	0	0	903	1,651

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

* If the amount you are looking up from the worksheet is at least $47,900 but less than $47,915, and you have two qualifying children who have valid SSNs, your credit is $2.

If the amount you are looking up from the worksheet is $47,915 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $48,100 but less than $48,108, and you have one qualifying child who has a valid SSN, your credit is $1.

If the amount you are looking up from the worksheet is $48,108 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
49,600	49,650	0	0	0	387	0	0	893	1,640
49,650	49,700	0	0	0	377	0	0	882	1,630
49,700	49,750	0	0	0	366	0	0	872	1,619
49,750	49,800	0	0	0	356	0	0	861	1,609
49,800	49,850	0	0	0	345	0	0	851	1,598
49,850	49,900	0	0	0	335	0	0	840	1,588
49,900	49,950	0	0	0	324	0	0	830	1,577
49,950	50,000	0	0	0	314	0	0	819	1,567
50,000	50,050	0	0	0	303	0	0	809	1,556
50,050	50,100	0	0	0	293	0	0	798	1,546
50,100	50,150	0	0	0	282	0	0	788	1,535
50,150	50,200	0	0	0	272	0	0	777	1,525
50,200	50,250	0	0	0	261	0	0	767	1,514
50,250	50,300	0	0	0	250	0	0	756	1,504
50,300	50,350	0	0	0	240	0	0	746	1,493
50,350	50,400	0	0	0	229	0	0	735	1,483
50,400	50,450	0	0	0	219	0	0	724	1,472
50,450	50,500	0	0	0	208	0	0	714	1,461
50,500	50,550	0	0	0	198	0	0	703	1,451
50,550	50,600	0	0	0	187	0	0	693	1,440
50,600	50,650	0	0	0	177	0	0	682	1,430
50,650	50,700	0	0	0	166	0	0	672	1,419
50,700	50,750	0	0	0	156	0	0	661	1,409
50,750	50,800	0	0	0	145	0	0	651	1,398
50,800	50,850	0	0	0	135	0	0	640	1,388
50,850	50,900	0	0	0	124	0	0	630	1,377
50,900	50,950	0	0	0	114	0	0	619	1,367
50,950	51,000	0	0	0	103	0	0	609	1,356
51,000	51,050	0	0	0	93	0	0	598	1,346
51,050	51,100	0	0	0	82	0	0	588	1,335
51,100	51,150	0	0	0	71	0	0	577	1,325
51,150	51,200	0	0	0	61	0	0	567	1,314
51,200	51,250	0	0	0	50	0	0	556	1,303
51,250	51,300	0	0	0	40	0	0	545	1,293
51,300	51,350	0	0	0	29	0	0	535	1,282
51,350	51,400	0	0	0	19	0	0	524	1,272
51,400	51,450	0	0	0	8	0	0	514	1,261
51,450	51,500	0	0	0	*	0	0	503	1,251
51,500	51,550	0	0	0	0	0	0	493	1,240
51,550	51,600	0	0	0	0	0	0	482	1,230
51,600	51,650	0	0	0	0	0	0	472	1,219
51,650	51,700	0	0	0	0	0	0	461	1,209
51,700	51,750	0	0	0	0	0	0	451	1,198
51,750	51,800	0	0	0	0	0	0	440	1,188
51,800	51,850	0	0	0	0	0	0	430	1,177
51,850	51,900	0	0	0	0	0	0	419	1,167
51,900	51,950	0	0	0	0	0	0	409	1,156
51,950	52,000	0	0	0	0	0	0	398	1,146
52,000	52,050	0	0	0	0	0	0	388	1,135
52,050	52,100	0	0	0	0	0	0	377	1,124
52,100	52,150	0	0	0	0	0	0	366	1,114
52,150	52,200	0	0	0	0	0	0	356	1,103
52,200	52,250	0	0	0	0	0	0	345	1,093
52,250	52,300	0	0	0	0	0	0	335	1,082
52,300	52,350	0	0	0	0	0	0	324	1,072
52,350	52,400	0	0	0	0	0	0	314	1,061

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
52,400	52,450	0	0	0	0	0	0	303	1,051
52,450	52,500	0	0	0	0	0	0	293	1,040
52,500	52,550	0	0	0	0	0	0	282	1,030
52,550	52,600	0	0	0	0	0	0	272	1,019
52,600	52,650	0	0	0	0	0	0	261	1,009
52,650	52,700	0	0	0	0	0	0	251	998
52,700	52,750	0	0	0	0	0	0	240	988
52,750	52,800	0	0	0	0	0	0	230	977
52,800	52,850	0	0	0	0	0	0	219	967
52,850	52,900	0	0	0	0	0	0	209	956
52,900	52,950	0	0	0	0	0	0	198	945
52,950	53,000	0	0	0	0	0	0	187	935
53,000	53,050	0	0	0	0	0	0	177	924
53,050	53,100	0	0	0	0	0	0	166	914
53,100	53,150	0	0	0	0	0	0	156	903
53,150	53,200	0	0	0	0	0	0	145	893
53,200	53,250	0	0	0	0	0	0	135	882
53,250	53,300	0	0	0	0	0	0	124	872
53,300	53,350	0	0	0	0	0	0	114	861
53,350	53,400	0	0	0	0	0	0	103	851
53,400	53,450	0	0	0	0	0	0	93	840
53,450	53,500	0	0	0	0	0	0	82	830
53,500	53,550	0	0	0	0	0	0	72	819
53,550	53,600	0	0	0	0	0	0	61	809
53,600	53,650	0	0	0	0	0	0	51	798
53,650	53,700	0	0	0	0	0	0	40	788
53,700	53,750	0	0	0	0	0	0	29	777
53,750	53,800	0	0	0	0	0	0	19	766
53,800	53,850	0	0	0	0	0	0	8	756
53,850	53,900	0	0	0	0	0	0	**	745
53,900	53,950	0	0	0	0	0	0	0	735
53,950	54,000	0	0	0	0	0	0	0	724
54,000	54,050	0	0	0	0	0	0	0	714
54,050	54,100	0	0	0	0	0	0	0	703
54,100	54,150	0	0	0	0	0	0	0	693
54,150	54,200	0	0	0	0	0	0	0	682
54,200	54,250	0	0	0	0	0	0	0	672
54,250	54,300	0	0	0	0	0	0	0	661
54,300	54,350	0	0	0	0	0	0	0	651
54,350	54,400	0	0	0	0	0	0	0	640
54,400	54,450	0	0	0	0	0	0	0	630
54,450	54,500	0	0	0	0	0	0	0	619
54,500	54,550	0	0	0	0	0	0	0	609
54,550	54,600	0	0	0	0	0	0	0	598
54,600	54,650	0	0	0	0	0	0	0	587
54,650	54,700	0	0	0	0	0	0	0	577
54,700	54,750	0	0	0	0	0	0	0	566
54,750	54,800	0	0	0	0	0	0	0	556
54,800	54,850	0	0	0	0	0	0	0	545
54,850	54,900	0	0	0	0	0	0	0	535
54,900	54,950	0	0	0	0	0	0	0	524
54,950	55,000	0	0	0	0	0	0	0	514
55,000	55,050	0	0	0	0	0	0	0	503
55,050	55,100	0	0	0	0	0	0	0	493
55,100	55,150	0	0	0	0	0	0	0	482
55,150	55,200	0	0	0	0	0	0	0	472

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

* If the amount you are looking up from the worksheet is at least $51,450 but less than $51,464, and you have three qualifying children who have valid SSNs, your credit is $2.

If the amount you are looking up from the worksheet is $51,464 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $53,850 but less than $53,865, and you have two qualifying children who have valid SSNs, your credit is $2.

If the amount you are looking up from the worksheet is $53,865 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
55,200	55,250	0	0	0	0	0	0	0	461
55,250	55,300	0	0	0	0	0	0	0	451
55,300	55,350	0	0	0	0	0	0	0	440
55,350	55,400	0	0	0	0	0	0	0	430
55,400	55,450	0	0	0	0	0	0	0	419
55,450	55,500	0	0	0	0	0	0	0	408
55,500	55,550	0	0	0	0	0	0	0	398
55,550	55,600	0	0	0	0	0	0	0	387
55,600	55,650	0	0	0	0	0	0	0	377
55,650	55,700	0	0	0	0	0	0	0	366
55,700	55,750	0	0	0	0	0	0	0	356
55,750	55,800	0	0	0	0	0	0	0	345
55,800	55,850	0	0	0	0	0	0	0	335
55,850	55,900	0	0	0	0	0	0	0	324
55,900	55,950	0	0	0	0	0	0	0	314
55,950	56,000	0	0	0	0	0	0	0	303
56,000	56,050	0	0	0	0	0	0	0	293
56,050	56,100	0	0	0	0	0	0	0	282
56,100	56,150	0	0	0	0	0	0	0	272
56,150	56,200	0	0	0	0	0	0	0	261
56,200	56,250	0	0	0	0	0	0	0	250
56,250	56,300	0	0	0	0	0	0	0	240
56,300	56,350	0	0	0	0	0	0	0	229
56,350	56,400	0	0	0	0	0	0	0	219

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er)★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
56,400	56,450	0	0	0	0	0	0	0	208
56,450	56,500	0	0	0	0	0	0	0	198
56,500	56,550	0	0	0	0	0	0	0	187
56,550	56,600	0	0	0	0	0	0	0	177
56,600	56,650	0	0	0	0	0	0	0	166
56,650	56,700	0	0	0	0	0	0	0	156
56,700	56,750	0	0	0	0	0	0	0	145
56,750	56,800	0	0	0	0	0	0	0	135
56,800	56,850	0	0	0	0	0	0	0	124
56,850	56,900	0	0	0	0	0	0	0	114
56,900	56,950	0	0	0	0	0	0	0	103
56,950	57,000	0	0	0	0	0	0	0	93
57,000	57,050	0	0	0	0	0	0	0	82
57,050	57,100	0	0	0	0	0	0	0	71
57,100	57,150	0	0	0	0	0	0	0	61
57,150	57,200	0	0	0	0	0	0	0	50
57,200	57,250	0	0	0	0	0	0	0	40
57,250	57,300	0	0	0	0	0	0	0	29
57,300	57,350	0	0	0	0	0	0	0	19
57,350	57,400	0	0	0	0	0	0	0	8
57,400	57,414	0	0	0	0	0	0	0	*

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

* If the amount you are looking up from the worksheet is at least $57,400 but less than $57,414, and you have three qualifying children who have valid SSNs, your credit is $2.

If the amount you are looking up from the worksheet is $57,414 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

Line 28

Refundable Child Tax Credit or Additional Child Tax Credit

See Schedule 8812 (Form 1040) and its instructions for information on figuring and claiming any refundable child tax credit or additional child tax credit that you may qualify to claim. If you are claiming either the refundable child tax credit or the additional child tax, complete Schedule 8812 and attach it to your Form 1040 or 1040-SR.

Form 8862, who must file. You must file Form 8862 to claim the refundable child tax credit or additional child tax credit if your child tax credit, additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2021 return to claim the credit for 2021. Don't file Form 8862 if you filed Form 8862 for 2020 and the child tax credit, additional child tax credit, or credit for other dependents was allowed for that year. See Form 8862 and its instructions for details.

CAUTION *If you take the refundable child tax credit or the additional child tax credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the refundable child tax credit or additional child tax credit rules, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you take the refundable child tax credit or additional child tax credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 10 years. You may also have to pay penalties.*

TIP *Refunds for returns claiming the additional child tax credit can't be issued before mid-February 2022. This delay applies to the entire refund, not just the portion associated with the additional child tax credit. This delay does not apply if the return claims the refundable child tax credit unless the return also claims the earned income credit.*

Line 29

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for Schedule 3, line 3), enter on line 29 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.

Form 8862 required. You must file Form 8862 if your American opportunity credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2021 return to claim the credit for 2021. Don't file Form 8862 if you filed Form 8862 for 2020 and the American opportunity credit was allowed for that year. See Form 8862 and its instructions for details.

CAUTION *If you take the American opportunity credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the American opportunity credit rules, you won't be allowed to take the credit for 2 years even if you're otherwise eligible to do so. If you take the American opportunity credit even though you aren't eligible and it is determined that you fraudulently took the credit, you won't be allowed to take the credit for 10 years. You may also have to pay penalties.*

Line 30

Recovery Rebate Credit

The 2021 recovery rebate credit was paid out to eligible individuals as an advance payment called an economic impact payment. The economic impact payment was based on your 2019 or 2020 tax year information. The 2021 recovery rebate credit is figured like the economic impact payment except that the credit eligibility and the credit amount are based on your 2021 tax year information. If you didn't receive the full amount of the 2021 recovery rebate credit as an economic impact payment, you may be able to claim the recovery rebate credit on your 2021 Form 1040 or 1040-SR.

Generally, you are eligible to claim the recovery rebate credit if in 2021 you (or your spouse if filing a joint return) were a U.S. citizen or U.S. resident alien, weren't a dependent of another taxpayer, and have a valid social security number. Use the Recovery Rebate Credit Worksheet to figure the credit, if any, you can claim. For more information on the recovery rebate credit, go to *IRS.gov/EIP3QA*.

Note. If you are preparing a return for someone who died in 2021, if that person was otherwise eligible to receive the RRC, you can claim the RRC for that person on their return.

Economic impact payment—EIP 3. The advance of the 2021 recovery rebate credit was the third round of economic impact payments (EIP 3). These payments were sent out beginning in March 2021.

Note. EIP 3 was the only economic impact payment made between March and December 2021.

Notice 1444-C. You should have received Notice 1444-C from the IRS that shows how much EIP 3 you were issued, including any plus-up payments made after the IRS processed your 2020 tax return. Have the notice(s) available when you complete the Recovery Rebate Credit Worksheet. If you haven't received Notice 1444-C, or you can't locate your notice(s), you can also go to *IRS.gov/Account* for the amount(s) to enter on line 13 of the worksheet.

You may be able to claim the recovery rebate credit only if your economic impact payment was less than your credit. This happens when:

- You are eligible but were not issued an EIP 3, or
- Your EIP 3 was less than $1,400 ($2,800 if married filing jointly) plus $1,400 for each dependent you had in 2021.

You don't qualify for the recovery rebate credit if:

- You received $1,400 plus $1,400 for each dependent you had in 2021, or
- You're filing a joint return for 2021 and together you and your spouse received $2,800 plus $1,400 for each dependent you had in 2021.

Married filing jointly.

- If your EIP 3 was based on a joint return, you and your spouse are each treated as having received half the payment that was issued.
- If only one of you has a valid social security number, and neither you nor your spouse was a member of the U.S. Armed Forces at any time during 2021, your credit amount will be limited.
- If applicable, include your spouse's EIP 3 as shown on your spouse's Notice 1444-C on line 13.

Valid social security number. A valid social security number is one that is issued on or before the due date of your 2021 return (including extensions).

CAUTION *If you reside in a U.S. territory, don't enter an amount on line 30 and do not complete the Recovery Rebate Credit Worksheet. In general, the tax authorities in American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Northern Mariana Islands will provide the recovery rebate credit to eligible residents. Territory residents should direct questions about EIP 3 or the recovery rebate credit to the tax authorities in the territories where they reside.*

Refund

Line 34

Amount Overpaid

If line 34 is under $1, we will send a refund only on written request.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 34 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.

Injured Spouse

If you file a joint return and your spouse hasn't paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 34 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use *Tax Topic 203* or see Form 8379.

Lines 35a Through 35d

Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go app or go to *IRS.gov/Refunds*. See *Refund Information,* later. Information about your refund will generally be available within 24 hours after the IRS receives your *e-filed* return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2021 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund will provide a personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. 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. This includes any part of your refund due to the recovery rebate credit or any economic impact payments or any advance child tax credit payments you received in 2021. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (formerly 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.

DIRECT DEPOSIT
Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure 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.

If you want us to directly deposit the amount shown on line 35a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 35b through 35d (if you want your refund deposited to only one account), or
- Check the box on line 35a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

Recovery Rebate Credit Worksheet—Line 30

Before you begin:
- ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
- ✓ If you received Notice 1444-C, have it available.

Don't include on line 13 any amount you received but later returned to the IRS.
If you can't take the recovery rebate credit, you don't have to repay any amount of EIP 3 on Form 1040 or 1040-SR.

1. Can you be claimed as a dependent on another person's 2021 return? If filing a joint return, go to line 2.

☐ **No.** Go to line 2.

☐ **Yes.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.

2. Does your 2021 return include a social security number that was issued on or before the due date of your 2021 return (including extensions) for you and, if filing a joint return, your spouse?

☐ **Yes.** Go to line 6.

☐ **No.** If you are filing a joint return, go to line 3. If you aren't filing a joint return, go to line 5.

3. Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?

☐ **Yes.** Your credit is not limited. Go to line 6.

☐ **No.** Go to line 4.

4. Does one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?

☐ **Yes.** Your credit is limited. Go to line 6.

☐ **No.** Go to line 5.

5. Do you have any dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number?

☐ **Yes.** Enter zero on line 6 and go to line 7.

☐ **No.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.

6. Enter:
- $1,400 if single, head of household, married filing separately, or qualifying widow(er),
- $1,400 if married filing jointly and you answered "Yes" to question 4, or
- $2,800 if married filing jointly and you answered "Yes" to question 2 or 3 ..... **6.** _____

7. Multiply $1,400 by the number of dependents listed in the *Dependents* section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number ..... **7.** _____

8. Add lines 6 and 7 ..... **8.** _____

9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?
- Single or Married filing separately—$75,000
- Married filing jointly or qualifying widow(er)—$150,000
- Head of household—$112,500

☐ **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10 ..... **9.** _____

☐ **No.** Enter the amount from line 8 on line 12 and skip lines 10 and 11.

10. Is line 9 more than the amount shown below for your filing status?
- Single or married filing separately—$80,000
- Married filing jointly or qualifying widow(er)—$160,000
- Head of household—$120,000

☐ **Yes.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.

☐ **No.** Subtract line 9 from the amount shown above for your filing status. ..... **10.** _____

11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).
- Single or married filing separately—$5,000
- Married filing jointly or qualifying widow(er)—$10,000
- Head of household—$7,500 ..... **11.** ___.___

12. Multiply line 8 by line 11 ..... **12.** _____

13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at *IRS.gov/Account* for the amount to enter here ..... **13.** _____

14. **Recovery rebate credit.** Subtract line 13 from line 12. If zero or less, enter -0-. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR ..... **14.** _____

If you don't want your refund directly deposited to your account, don't check the box on line 35a. Draw a line through the boxes on lines 35b and 35d. We will send you a check instead.

Account must be in your name. Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

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 *IRS.gov/DepositLimit*.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You don't have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.

CAUTION *If you file a joint return and check the box on line 35a and attach Form 8888 or fill in lines 35b through 35d, your spouse may get at least part of the refund.*

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2021). If you don't, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2021 return during 2022 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2022. If you designate your deposit to be for 2021, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2021. In that case, you must file an amended 2021 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

CAUTION *You and your spouse, if filing jointly, each may be able to contribute up to $6,000 ($7,000 if age 50 or older at the end of 2021) to a traditional IRA or Roth IRA for 2021. 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.*

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to *go.usa.gov/3KvcP*.

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 don't need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 35a

You can't 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 35b

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 later, the routing number is 250250025. 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 35b 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, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 35c

Check the appropriate box for the type of account. Don't check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

Line 35d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown later, the account number is 20202086. Don't include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request Will Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.
- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.
- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a re-

fund to be deposited unless the name on the refund matches the name on the account.

- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- Any numbers or letters on lines 35b through 35d are crossed out or whited out.

The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

Line 36

Applied to Your 2022 Estimated Tax

Enter on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2022 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 2022 estimated tax can't be changed later.

Amount You Owe

To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions)—April 18, 2022, for most taxpayers. You don't have to pay if line 37 is under $1.

Include any estimated tax penalty from line 38 in the amount you enter on line 37. Don't include any estimated payments for 2022 in this payment. Instead, make the estimated payment separately.

Bad check or payment. 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 also applies to other forms of payment if the IRS doesn't receive the funds. Use *Tax Topic 206*.

Sample Check—Lines 35b Through 35d

The routing and account numbers may be in different places on your check.

Line 37

Amount You Owe

The IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum $1,000 per day and per transaction), check, or money order. Go to *IRS.gov/Payments* for payment options.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to *IRS.gov/Payments*. You can pay using any of the following methods.

- **Your Online Account.** You can now make tax payments through your online account, including balance payments, estimated tax payments, or other types. You can also see your payment history and other tax records there. Go to *IRS.gov/Account*.
- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to *IRS.gov/Payments*.
- **Pay by Card.** To pay by debit or credit card, go to *IRS.gov/Payments*. A convenience fee is charged by these service providers.
- **Electronic Funds Withdrawal** (EFW) is an integrated *e-file*/e-pay option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional, or the IRS at *IRS.gov/Payments*.
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at *IRS.gov/Payments*. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: **(1)** call one of the debit or credit card service providers, or **(2)** use the Electronic Federal Tax Payment System (EFTPS).

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

ACI Payments, Inc.
888-UPAY-TAX™
(888-872-9829)
fed.acipayonline.com

Link2Gov Corporation
888-PAY-1040™
(888-729-1040)
www.PAY1040.com

WorldPay US, Inc.
844-729-8298
(844-PAY-TAX-8™)
www.payUSAtax.com

EFTPS. To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 800-555-4477 (English) or 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 800-733-4829. For more information about EFTPS, go to *IRS.gov/Payments* or *www.EFTPS.gov*.

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go app.

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of $1,000 per day per transaction. To make a cash payment, you must first be registered online at *fed.acipayonline.com*. Do not send cash payments through the mail.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't send cash. Don't attach the payment to your return. Write "2021 Form 1040" or "2021 Form 1040-SR" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to *IRS.gov/Form1040V*. If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: $ XXX.XX. Don't use dashes or lines (for example, don't enter "$ XXX–" or "$ XXXxx/100").

Mail your 2021 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of $100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of $100,000,000 ($100 million) or more. If you are sending $100 million or more by check, you'll need to spread the payment over 2 or more checks with each check made out for an amount less than $100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider a method of payment other than check if the amount of the payment is over $100 million.

What if You Can't Pay?

If you can't pay the full amount shown on line 37 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 an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 18, 2022, 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 and click on *Apply for an Online Payment Plan*.

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, 2022, for most people. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2022. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to *IRS.gov/Form1127*.

Line 38

Estimated Tax Penalty

You may owe this penalty if:

- Line 37 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 2021 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27a, 28, 29, and 30; Schedule 3, lines 9, 12, 13b, and 13h; and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 24 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 24, include household employment taxes only if line 25d is more than zero or you would owe the penalty even if you didn't include those taxes.

Exception. You won't owe the penalty if your 2020 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 2020 return and you were a U.S. citizen or resident for all of 2020.

2. The total of lines 25d, 26, and Schedule 3, line 11, on your 2021 return is at least 100% of the tax shown on your 2020 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2020 return was more

than $150,000 (more than $75,000 if married filing separately for 2021)). Your estimated tax payments for 2021 must have been made on time and for the required amount.

For most people, the "tax shown on your 2020 return" is the amount on your 2020 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27, 28, 29, and 30; Schedule 3, lines 8, 11, and 12b; and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 24 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 24, include household employment taxes only if line 25d is more than zero or you would have owed the estimated tax penalty for 2020 even if you didn't include those taxes.

If the *Exception* just described doesn't apply, see the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Figuring the Penalty

If you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 38. Add the penalty to any tax due and enter the total on line 37.

However, if you have an overpayment on line 34, subtract the penalty from the amount you would otherwise enter on line 35a or line 36. Lines 35a, 36, and 38 must equal line 34.

If the penalty is more than the overpayment on line 34, enter -0- on lines 35a and 36. Then, subtract line 34 from line 38 and enter the result on line 37.

Don't file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

TIP *Because Form 2210 is complicated, you can leave line 38 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.*

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2021 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; and
- 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.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2022 tax return. This is April 18, 2023, for most people.

Sign Your Return

Form 1040 or 1040-SR isn't considered a valid return unless you sign it in accordance with the requirements in these instructions. If you are filing a joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you 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 or 1040-SR, 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."

Requirements for a Paper Return

You must handwrite your signature on your return if you file it on paper. Digital, electronic, or typed-font signatures are not valid signatures for Forms 1040 or 1040-SR filed on paper.

Requirements for an Electronic Return

To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and providing the information described below. If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN. For 2021, if we issued you an identity protection personal identification number (IP PIN) (as described in more detail below), all six digits of your IP PIN must appear in the IP PIN spaces provided next to the space for your occupation for your electronic signature to be complete. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued an IP PIN, enter both IP PINs in the spaces provided.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, IP PIN, if applicable, and your adjusted gross income (AGI) from your originally filed 2020 federal income tax return, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, IP PIN, if applicable, and AGI, if applicable in order to be considered validly signed. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2020 Form 1040 or 1040-SR, line 11. If you don't have your 2020 income tax return, call the IRS at 800-908-9946 to get a free transcript of your return or visit *IRS.gov/Transcript*. (If you filed electronically last year, you, and your spouse if filing jointly, may use your prior year PIN 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 2020 return.)

CAUTION *You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2021.*

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, and IP PIN, if applicable in order to be considered validly signed. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that can't be electronically filed. See Form 8453.

Identity Protection PIN

TIP *All taxpayers are now eligible for an Identity Protection Personal Identification Number (IP PIN). For more information, see Pub. 5477. To apply for an IP PIN, go to IRS.gov/IPPIN and use the* Get an IP PIN *tool.*

For 2021, if you received an IP PIN from the IRS, enter it in the IP PIN spaces provided next to the space for your occupation. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.

CAUTION *New IP PINs are generated every year. They will generally be sent out by mid-January 2022. Use this IP PIN on your 2021 return as well as any prior-year returns you file in 2022.*

If you are filing a joint return and both taxpayers receive an IP PIN, enter both IP PINs in the spaces provided.

If you need more information, go to *IRS.gov/IPPIN*. If you received an IP PIN but misplaced it, call 800-908-4490.

Phone Number and Email Address

You have the option of entering your phone number and email address in the spaces provided. There will be no effect on the processing of your return if you choose not to enter this information. Note that the IRS initiates most contacts through regular mail delivered by the United States Postal Service.

You can report a phone scam to the Treasury Inspector General for Tax Administration at *IRS Impersonation Scam Reporting* or the FTC using the *FTC Complaint Assistant* at FTC.gov. Add "IRS Telephone Scam" in the notes.

You can report an unsolicited email claiming to be from the IRS, or an IRS-related component like the Electronic Federal Tax Payment System, to the IRS at *phishing@irs.gov*.

For more information, go to *IRS.gov/Phishing* and *IRS.gov/newsroom/how-to-know-its-really-the-irs-calling-or-knocking-on-your-door*.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't sign your return.

If your paid preparer is self-employed, then he or she should check the "self-employed" checkbox.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 or 1040-SR in order of the "Attachment Sequence No." shown in the upper-right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don't attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to Form 1040 or 1040-SR. If you received a Form W-2c (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2c. Attach Forms W-2G and 1099-R to Form 1040 or 1040-SR if tax was withheld.

2021 Tax Table

CAUTION *See the instructions for line 16 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 15, 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 $2,641. This is the tax amount they should enter in the entry space on Form 1040, line 16.

Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
			Your tax is —		
25,200	25,250	2,828	2,629	2,828	2,743
25,250	25,300	2,834	2,635	2,834	2,749
25,300	25,350	2,840	2,641	2,840	2,755
25,350	25,400	2,846	2,647	2,846	2,761

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	**5**	0	0	0	0
5	**15**	1	1	1	1
15	**25**	2	2	2	2
25	**50**	4	4	4	4
50	**75**	6	6	6	6
75	**100**	9	9	9	9
100	**125**	11	11	11	11
125	**150**	14	14	14	14
150	**175**	16	16	16	16
175	**200**	19	19	19	19
200	**225**	21	21	21	21
225	**250**	24	24	24	24
250	**275**	26	26	26	26
275	**300**	29	29	29	29
300	**325**	31	31	31	31
325	**350**	34	34	34	34
350	**375**	36	36	36	36
375	**400**	39	39	39	39
400	**425**	41	41	41	41
425	**450**	44	44	44	44
450	**475**	46	46	46	46
475	**500**	49	49	49	49
500	**525**	51	51	51	51
525	**550**	54	54	54	54
550	**575**	56	56	56	56
575	**600**	59	59	59	59
600	**625**	61	61	61	61
625	**650**	64	64	64	64
650	**675**	66	66	66	66
675	**700**	69	69	69	69
700	**725**	71	71	71	71
725	**750**	74	74	74	74
750	**775**	76	76	76	76
775	**800**	79	79	79	79
800	**825**	81	81	81	81
825	**850**	84	84	84	84
850	**875**	86	86	86	86
875	**900**	89	89	89	89
900	**925**	91	91	91	91
925	**950**	94	94	94	94
950	**975**	96	96	96	96
975	**1,000**	99	99	99	99

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,000					
1,000	**1,025**	101	101	101	101
1,025	**1,050**	104	104	104	104
1,050	**1,075**	106	106	106	106
1,075	**1,100**	109	109	109	109
1,100	**1,125**	111	111	111	111
1,125	**1,150**	114	114	114	114
1,150	**1,175**	116	116	116	116
1,175	**1,200**	119	119	119	119
1,200	**1,225**	121	121	121	121
1,225	**1,250**	124	124	124	124
1,250	**1,275**	126	126	126	126
1,275	**1,300**	129	129	129	129
1,300	**1,325**	131	131	131	131
1,325	**1,350**	134	134	134	134
1,350	**1,375**	136	136	136	136
1,375	**1,400**	139	139	139	139
1,400	**1,425**	141	141	141	141
1,425	**1,450**	144	144	144	144
1,450	**1,475**	146	146	146	146
1,475	**1,500**	149	149	149	149
1,500	**1,525**	151	151	151	151
1,525	**1,550**	154	154	154	154
1,550	**1,575**	156	156	156	156
1,575	**1,600**	159	159	159	159
1,600	**1,625**	161	161	161	161
1,625	**1,650**	164	164	164	164
1,650	**1,675**	166	166	166	166
1,675	**1,700**	169	169	169	169
1,700	**1,725**	171	171	171	171
1,725	**1,750**	174	174	174	174
1,750	**1,775**	176	176	176	176
1,775	**1,800**	179	179	179	179
1,800	**1,825**	181	181	181	181
1,825	**1,850**	184	184	184	184
1,850	**1,875**	186	186	186	186
1,875	**1,900**	189	189	189	189
1,900	**1,925**	191	191	191	191
1,925	**1,950**	194	194	194	194
1,950	**1,975**	196	196	196	196
1,975	**2,000**	199	199	199	199

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,000					
2,000	**2,025**	201	201	201	201
2,025	**2,050**	204	204	204	204
2,050	**2,075**	206	206	206	206
2,075	**2,100**	209	209	209	209
2,100	**2,125**	211	211	211	211
2,125	**2,150**	214	214	214	214
2,150	**2,175**	216	216	216	216
2,175	**2,200**	219	219	219	219
2,200	**2,225**	221	221	221	221
2,225	**2,250**	224	224	224	224
2,250	**2,275**	226	226	226	226
2,275	**2,300**	229	229	229	229
2,300	**2,325**	231	231	231	231
2,325	**2,350**	234	234	234	234
2,350	**2,375**	236	236	236	236
2,375	**2,400**	239	239	239	239
2,400	**2,425**	241	241	241	241
2,425	**2,450**	244	244	244	244
2,450	**2,475**	246	246	246	246
2,475	**2,500**	249	249	249	249
2,500	**2,525**	251	251	251	251
2,525	**2,550**	254	254	254	254
2,550	**2,575**	256	256	256	256
2,575	**2,600**	259	259	259	259
2,600	**2,625**	261	261	261	261
2,625	**2,650**	264	264	264	264
2,650	**2,675**	266	266	266	266
2,675	**2,700**	269	269	269	269
2,700	**2,725**	271	271	271	271
2,725	**2,750**	274	274	274	274
2,750	**2,775**	276	276	276	276
2,775	**2,800**	279	279	279	279
2,800	**2,825**	281	281	281	281
2,825	**2,850**	284	284	284	284
2,850	**2,875**	286	286	286	286
2,875	**2,900**	289	289	289	289
2,900	**2,925**	291	291	291	291
2,925	**2,950**	294	294	294	294
2,950	**2,975**	296	296	296	296
2,975	**3,000**	299	299	299	299

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
3,000					
3,000	**3,050**	303	303	303	303
3,050	**3,100**	308	308	308	308
3,100	**3,150**	313	313	313	313
3,150	**3,200**	318	318	318	318
3,200	**3,250**	323	323	323	323
3,250	**3,300**	328	328	328	328
3,300	**3,350**	333	333	333	333
3,350	**3,400**	338	338	338	338
3,400	**3,450**	343	343	343	343
3,450	**3,500**	348	348	348	348
3,500	**3,550**	353	353	353	353
3,550	**3,600**	358	358	358	358
3,600	**3,650**	363	363	363	363
3,650	**3,700**	368	368	368	368
3,700	**3,750**	373	373	373	373
3,750	**3,800**	378	378	378	378
3,800	**3,850**	383	383	383	383
3,850	**3,900**	388	388	388	388
3,900	**3,950**	393	393	393	393
3,950	**4,000**	398	398	398	398
4,000					
4,000	**4,050**	403	403	403	403
4,050	**4,100**	408	408	408	408
4,100	**4,150**	413	413	413	413
4,150	**4,200**	418	418	418	418
4,200	**4,250**	423	423	423	423
4,250	**4,300**	428	428	428	428
4,300	**4,350**	433	433	433	433
4,350	**4,400**	438	438	438	438
4,400	**4,450**	443	443	443	443
4,450	**4,500**	448	448	448	448
4,500	**4,550**	453	453	453	453
4,550	**4,600**	458	458	458	458
4,600	**4,650**	463	463	463	463
4,650	**4,700**	468	468	468	468
4,700	**4,750**	473	473	473	473
4,750	**4,800**	478	478	478	478
4,800	**4,850**	483	483	483	483
4,850	**4,900**	488	488	488	488
4,900	**4,950**	493	493	493	493
4,950	**5,000**	498	498	498	498
5,000					
5,000	**5,050**	503	503	503	503
5,050	**5,100**	508	508	508	508
5,100	**5,150**	513	513	513	513
5,150	**5,200**	518	518	518	518
5,200	**5,250**	523	523	523	523
5,250	**5,300**	528	528	528	528
5,300	**5,350**	533	533	533	533
5,350	**5,400**	538	538	538	538
5,400	**5,450**	543	543	543	543
5,450	**5,500**	548	548	548	548
5,500	**5,550**	553	553	553	553
5,550	**5,600**	558	558	558	558
5,600	**5,650**	563	563	563	563
5,650	**5,700**	568	568	568	568
5,700	**5,750**	573	573	573	573
5,750	**5,800**	578	578	578	578
5,800	**5,850**	583	583	583	583
5,850	**5,900**	588	588	588	588
5,900	**5,950**	593	593	593	593
5,950	**6,000**	598	598	598	598

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
6,000					
6,000	**6,050**	603	603	603	603
6,050	**6,100**	608	608	608	608
6,100	**6,150**	613	613	613	613
6,150	**6,200**	618	618	618	618
6,200	**6,250**	623	623	623	623
6,250	**6,300**	628	628	628	628
6,300	**6,350**	633	633	633	633
6,350	**6,400**	638	638	638	638
6,400	**6,450**	643	643	643	643
6,450	**6,500**	648	648	648	648
6,500	**6,550**	653	653	653	653
6,550	**6,600**	658	658	658	658
6,600	**6,650**	663	663	663	663
6,650	**6,700**	668	668	668	668
6,700	**6,750**	673	673	673	673
6,750	**6,800**	678	678	678	678
6,800	**6,850**	683	683	683	683
6,850	**6,900**	688	688	688	688
6,900	**6,950**	693	693	693	693
6,950	**7,000**	698	698	698	698
7,000					
7,000	**7,050**	703	703	703	703
7,050	**7,100**	708	708	708	708
7,100	**7,150**	713	713	713	713
7,150	**7,200**	718	718	718	718
7,200	**7,250**	723	723	723	723
7,250	**7,300**	728	728	728	728
7,300	**7,350**	733	733	733	733
7,350	**7,400**	738	738	738	738
7,400	**7,450**	743	743	743	743
7,450	**7,500**	748	748	748	748
7,500	**7,550**	753	753	753	753
7,550	**7,600**	758	758	758	758
7,600	**7,650**	763	763	763	763
7,650	**7,700**	768	768	768	768
7,700	**7,750**	773	773	773	773
7,750	**7,800**	778	778	778	778
7,800	**7,850**	783	783	783	783
7,850	**7,900**	788	788	788	788
7,900	**7,950**	793	793	793	793
7,950	**8,000**	798	798	798	798
8,000					
8,000	**8,050**	803	803	803	803
8,050	**8,100**	808	808	808	808
8,100	**8,150**	813	813	813	813
8,150	**8,200**	818	818	818	818
8,200	**8,250**	823	823	823	823
8,250	**8,300**	828	828	828	828
8,300	**8,350**	833	833	833	833
8,350	**8,400**	838	838	838	838
8,400	**8,450**	843	843	843	843
8,450	**8,500**	848	848	848	848
8,500	**8,550**	853	853	853	853
8,550	**8,600**	858	858	858	858
8,600	**8,650**	863	863	863	863
8,650	**8,700**	868	868	868	868
8,700	**8,750**	873	873	873	873
8,750	**8,800**	878	878	878	878
8,800	**8,850**	883	883	883	883
8,850	**8,900**	888	888	888	888
8,900	**8,950**	893	893	893	893
8,950	**9,000**	898	898	898	898

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
9,000					
9,000	**9,050**	903	903	903	903
9,050	**9,100**	908	908	908	908
9,100	**9,150**	913	913	913	913
9,150	**9,200**	918	918	918	918
9,200	**9,250**	923	923	923	923
9,250	**9,300**	928	928	928	928
9,300	**9,350**	933	933	933	933
9,350	**9,400**	938	938	938	938
9,400	**9,450**	943	943	943	943
9,450	**9,500**	948	948	948	948
9,500	**9,550**	953	953	953	953
9,550	**9,600**	958	958	958	958
9,600	**9,650**	963	963	963	963
9,650	**9,700**	968	968	968	968
9,700	**9,750**	973	973	973	973
9,750	**9,800**	978	978	978	978
9,800	**9,850**	983	983	983	983
9,850	**9,900**	988	988	988	988
9,900	**9,950**	993	993	993	993
9,950	**10,000**	998	998	998	998
10,000					
10,000	**10,050**	1,004	1,003	1,004	1,003
10,050	**10,100**	1,010	1,008	1,010	1,008
10,100	**10,150**	1,016	1,013	1,016	1,013
10,150	**10,200**	1,022	1,018	1,022	1,018
10,200	**10,250**	1,028	1,023	1,028	1,023
10,250	**10,300**	1,034	1,028	1,034	1,028
10,300	**10,350**	1,040	1,033	1,040	1,033
10,350	**10,400**	1,046	1,038	1,046	1,038
10,400	**10,450**	1,052	1,043	1,052	1,043
10,450	**10,500**	1,058	1,048	1,058	1,048
10,500	**10,550**	1,064	1,053	1,064	1,053
10,550	**10,600**	1,070	1,058	1,070	1,058
10,600	**10,650**	1,076	1,063	1,076	1,063
10,650	**10,700**	1,082	1,068	1,082	1,068
10,700	**10,750**	1,088	1,073	1,088	1,073
10,750	**10,800**	1,094	1,078	1,094	1,078
10,800	**10,850**	1,100	1,083	1,100	1,083
10,850	**10,900**	1,106	1,088	1,106	1,088
10,900	**10,950**	1,112	1,093	1,112	1,093
10,950	**11,000**	1,118	1,098	1,118	1,098
11,000					
11,000	**11,050**	1,124	1,103	1,124	1,103
11,050	**11,100**	1,130	1,108	1,130	1,108
11,100	**11,150**	1,136	1,113	1,136	1,113
11,150	**11,200**	1,142	1,118	1,142	1,118
11,200	**11,250**	1,148	1,123	1,148	1,123
11,250	**11,300**	1,154	1,128	1,154	1,128
11,300	**11,350**	1,160	1,133	1,160	1,133
11,350	**11,400**	1,166	1,138	1,166	1,138
11,400	**11,450**	1,172	1,143	1,172	1,143
11,450	**11,500**	1,178	1,148	1,178	1,148
11,500	**11,550**	1,184	1,153	1,184	1,153
11,550	**11,600**	1,190	1,158	1,190	1,158
11,600	**11,650**	1,196	1,163	1,196	1,163
11,650	**11,700**	1,202	1,168	1,202	1,168
11,700	**11,750**	1,208	1,173	1,208	1,173
11,750	**11,800**	1,214	1,178	1,214	1,178
11,800	**11,850**	1,220	1,183	1,220	1,183
11,850	**11,900**	1,226	1,188	1,226	1,188
11,900	**11,950**	1,232	1,193	1,232	1,193
11,950	**12,000**	1,238	1,198	1,238	1,198

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
12,000					
12,000	12,050	1,244	1,203	1,244	1,203
12,050	12,100	1,250	1,208	1,250	1,208
12,100	12,150	1,256	1,213	1,256	1,213
12,150	12,200	1,262	1,218	1,262	1,218
12,200	12,250	1,268	1,223	1,268	1,223
12,250	12,300	1,274	1,228	1,274	1,228
12,300	12,350	1,280	1,233	1,280	1,233
12,350	12,400	1,286	1,238	1,286	1,238
12,400	12,450	1,292	1,243	1,292	1,243
12,450	12,500	1,298	1,248	1,298	1,248
12,500	12,550	1,304	1,253	1,304	1,253
12,550	12,600	1,310	1,258	1,310	1,258
12,600	12,650	1,316	1,263	1,316	1,263
12,650	12,700	1,322	1,268	1,322	1,268
12,700	12,750	1,328	1,273	1,328	1,273
12,750	12,800	1,334	1,278	1,334	1,278
12,800	12,850	1,340	1,283	1,340	1,283
12,850	12,900	1,346	1,288	1,346	1,288
12,900	12,950	1,352	1,293	1,352	1,293
12,950	13,000	1,358	1,298	1,358	1,298
13,000					
13,000	13,050	1,364	1,303	1,364	1,303
13,050	13,100	1,370	1,308	1,370	1,308
13,100	13,150	1,376	1,313	1,376	1,313
13,150	13,200	1,382	1,318	1,382	1,318
13,200	13,250	1,388	1,323	1,388	1,323
13,250	13,300	1,394	1,328	1,394	1,328
13,300	13,350	1,400	1,333	1,400	1,333
13,350	13,400	1,406	1,338	1,406	1,338
13,400	13,450	1,412	1,343	1,412	1,343
13,450	13,500	1,418	1,348	1,418	1,348
13,500	13,550	1,424	1,353	1,424	1,353
13,550	13,600	1,430	1,358	1,430	1,358
13,600	13,650	1,436	1,363	1,436	1,363
13,650	13,700	1,442	1,368	1,442	1,368
13,700	13,750	1,448	1,373	1,448	1,373
13,750	13,800	1,454	1,378	1,454	1,378
13,800	13,850	1,460	1,383	1,460	1,383
13,850	13,900	1,466	1,388	1,466	1,388
13,900	13,950	1,472	1,393	1,472	1,393
13,950	14,000	1,478	1,398	1,478	1,398
14,000					
14,000	14,050	1,484	1,403	1,484	1,403
14,050	14,100	1,490	1,408	1,490	1,408
14,100	14,150	1,496	1,413	1,496	1,413
14,150	14,200	1,502	1,418	1,502	1,418
14,200	14,250	1,508	1,423	1,508	1,423
14,250	14,300	1,514	1,428	1,514	1,429
14,300	14,350	1,520	1,433	1,520	1,435
14,350	14,400	1,526	1,438	1,526	1,441
14,400	14,450	1,532	1,443	1,532	1,447
14,450	14,500	1,538	1,448	1,538	1,453
14,500	14,550	1,544	1,453	1,544	1,459
14,550	14,600	1,550	1,458	1,550	1,465
14,600	14,650	1,556	1,463	1,556	1,471
14,650	14,700	1,562	1,468	1,562	1,477
14,700	14,750	1,568	1,473	1,568	1,483
14,750	14,800	1,574	1,478	1,574	1,489
14,800	14,850	1,580	1,483	1,580	1,495
14,850	14,900	1,586	1,488	1,586	1,501
14,900	14,950	1,592	1,493	1,592	1,507
14,950	15,000	1,598	1,498	1,598	1,513

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
15,000					
15,000	15,050	1,604	1,503	1,604	1,519
15,050	15,100	1,610	1,508	1,610	1,525
15,100	15,150	1,616	1,513	1,616	1,531
15,150	15,200	1,622	1,518	1,622	1,537
15,200	15,250	1,628	1,523	1,628	1,543
15,250	15,300	1,634	1,528	1,634	1,549
15,300	15,350	1,640	1,533	1,640	1,555
15,350	15,400	1,646	1,538	1,646	1,561
15,400	15,450	1,652	1,543	1,652	1,567
15,450	15,500	1,658	1,548	1,658	1,573
15,500	15,550	1,664	1,553	1,664	1,579
15,550	15,600	1,670	1,558	1,670	1,585
15,600	15,650	1,676	1,563	1,676	1,591
15,650	15,700	1,682	1,568	1,682	1,597
15,700	15,750	1,688	1,573	1,688	1,603
15,750	15,800	1,694	1,578	1,694	1,609
15,800	15,850	1,700	1,583	1,700	1,615
15,850	15,900	1,706	1,588	1,706	1,621
15,900	15,950	1,712	1,593	1,712	1,627
15,950	16,000	1,718	1,598	1,718	1,633
16,000					
16,000	16,050	1,724	1,603	1,724	1,639
16,050	16,100	1,730	1,608	1,730	1,645
16,100	16,150	1,736	1,613	1,736	1,651
16,150	16,200	1,742	1,618	1,742	1,657
16,200	16,250	1,748	1,623	1,748	1,663
16,250	16,300	1,754	1,628	1,754	1,669
16,300	16,350	1,760	1,633	1,760	1,675
16,350	16,400	1,766	1,638	1,766	1,681
16,400	16,450	1,772	1,643	1,772	1,687
16,450	16,500	1,778	1,648	1,778	1,693
16,500	16,550	1,784	1,653	1,784	1,699
16,550	16,600	1,790	1,658	1,790	1,705
16,600	16,650	1,796	1,663	1,796	1,711
16,650	16,700	1,802	1,668	1,802	1,717
16,700	16,750	1,808	1,673	1,808	1,723
16,750	16,800	1,814	1,678	1,814	1,729
16,800	16,850	1,820	1,683	1,820	1,735
16,850	16,900	1,826	1,688	1,826	1,741
16,900	16,950	1,832	1,693	1,832	1,747
16,950	17,000	1,838	1,698	1,838	1,753
17,000					
17,000	17,050	1,844	1,703	1,844	1,759
17,050	17,100	1,850	1,708	1,850	1,765
17,100	17,150	1,856	1,713	1,856	1,771
17,150	17,200	1,862	1,718	1,862	1,777
17,200	17,250	1,868	1,723	1,868	1,783
17,250	17,300	1,874	1,728	1,874	1,789
17,300	17,350	1,880	1,733	1,880	1,795
17,350	17,400	1,886	1,738	1,886	1,801
17,400	17,450	1,892	1,743	1,892	1,807
17,450	17,500	1,898	1,748	1,898	1,813
17,500	17,550	1,904	1,753	1,904	1,819
17,550	17,600	1,910	1,758	1,910	1,825
17,600	17,650	1,916	1,763	1,916	1,831
17,650	17,700	1,922	1,768	1,922	1,837
17,700	17,750	1,928	1,773	1,928	1,843
17,750	17,800	1,934	1,778	1,934	1,849
17,800	17,850	1,940	1,783	1,940	1,855
17,850	17,900	1,946	1,788	1,946	1,861
17,900	17,950	1,952	1,793	1,952	1,867
17,950	18,000	1,958	1,798	1,958	1,873

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
18,000					
18,000	18,050	1,964	1,803	1,964	1,879
18,050	18,100	1,970	1,808	1,970	1,885
18,100	18,150	1,976	1,813	1,976	1,891
18,150	18,200	1,982	1,818	1,982	1,897
18,200	18,250	1,988	1,823	1,988	1,903
18,250	18,300	1,994	1,828	1,994	1,909
18,300	18,350	2,000	1,833	2,000	1,915
18,350	18,400	2,006	1,838	2,006	1,921
18,400	18,450	2,012	1,843	2,012	1,927
18,450	18,500	2,018	1,848	2,018	1,933
18,500	18,550	2,024	1,853	2,024	1,939
18,550	18,600	2,030	1,858	2,030	1,945
18,600	18,650	2,036	1,863	2,036	1,951
18,650	18,700	2,042	1,868	2,042	1,957
18,700	18,750	2,048	1,873	2,048	1,963
18,750	18,800	2,054	1,878	2,054	1,969
18,800	18,850	2,060	1,883	2,060	1,975
18,850	18,900	2,066	1,888	2,066	1,981
18,900	18,950	2,072	1,893	2,072	1,987
18,950	19,000	2,078	1,898	2,078	1,993
19,000					
19,000	19,050	2,084	1,903	2,084	1,999
19,050	19,100	2,090	1,908	2,090	2,005
19,100	19,150	2,096	1,913	2,096	2,011
19,150	19,200	2,102	1,918	2,102	2,017
19,200	19,250	2,108	1,923	2,108	2,023
19,250	19,300	2,114	1,928	2,114	2,029
19,300	19,350	2,120	1,933	2,120	2,035
19,350	19,400	2,126	1,938	2,126	2,041
19,400	19,450	2,132	1,943	2,132	2,047
19,450	19,500	2,138	1,948	2,138	2,053
19,500	19,550	2,144	1,953	2,144	2,059
19,550	19,600	2,150	1,958	2,150	2,065
19,600	19,650	2,156	1,963	2,156	2,071
19,650	19,700	2,162	1,968	2,162	2,077
19,700	19,750	2,168	1,973	2,168	2,083
19,750	19,800	2,174	1,978	2,174	2,089
19,800	19,850	2,180	1,983	2,180	2,095
19,850	19,900	2,186	1,988	2,186	2,101
19,900	19,950	2,192	1,993	2,192	2,107
19,950	20,000	2,198	1,999	2,198	2,113
20,000					
20,000	20,050	2,204	2,005	2,204	2,119
20,050	20,100	2,210	2,011	2,210	2,125
20,100	20,150	2,216	2,017	2,216	2,131
20,150	20,200	2,222	2,023	2,222	2,137
20,200	20,250	2,228	2,029	2,228	2,143
20,250	20,300	2,234	2,035	2,234	2,149
20,300	20,350	2,240	2,041	2,240	2,155
20,350	20,400	2,246	2,047	2,246	2,161
20,400	20,450	2,252	2,053	2,252	2,167
20,450	20,500	2,258	2,059	2,258	2,173
20,500	20,550	2,264	2,065	2,264	2,179
20,550	20,600	2,270	2,071	2,270	2,185
20,600	20,650	2,276	2,077	2,276	2,191
20,650	20,700	2,282	2,083	2,282	2,197
20,700	20,750	2,288	2,089	2,288	2,203
20,750	20,800	2,294	2,095	2,294	2,209
20,800	20,850	2,300	2,101	2,300	2,215
20,850	20,900	2,306	2,107	2,306	2,221
20,900	20,950	2,312	2,113	2,312	2,227
20,950	21,000	2,318	2,119	2,318	2,233

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
21,000					
21,000	21,050	2,324	2,125	2,324	2,239
21,050	21,100	2,330	2,131	2,330	2,245
21,100	21,150	2,336	2,137	2,336	2,251
21,150	21,200	2,342	2,143	2,342	2,257
21,200	21,250	2,348	2,149	2,348	2,263
21,250	21,300	2,354	2,155	2,354	2,269
21,300	21,350	2,360	2,161	2,360	2,275
21,350	21,400	2,366	2,167	2,366	2,281
21,400	21,450	2,372	2,173	2,372	2,287
21,450	21,500	2,378	2,179	2,378	2,293
21,500	21,550	2,384	2,185	2,384	2,299
21,550	21,600	2,390	2,191	2,390	2,305
21,600	21,650	2,396	2,197	2,396	2,311
21,650	21,700	2,402	2,203	2,402	2,317
21,700	21,750	2,408	2,209	2,408	2,323
21,750	21,800	2,414	2,215	2,414	2,329
21,800	21,850	2,420	2,221	2,420	2,335
21,850	21,900	2,426	2,227	2,426	2,341
21,900	21,950	2,432	2,233	2,432	2,347
21,950	22,000	2,438	2,239	2,438	2,353
22,000					
22,000	22,050	2,444	2,245	2,444	2,359
22,050	22,100	2,450	2,251	2,450	2,365
22,100	22,150	2,456	2,257	2,456	2,371
22,150	22,200	2,462	2,263	2,462	2,377
22,200	22,250	2,468	2,269	2,468	2,383
22,250	22,300	2,474	2,275	2,474	2,389
22,300	22,350	2,480	2,281	2,480	2,395
22,350	22,400	2,486	2,287	2,486	2,401
22,400	22,450	2,492	2,293	2,492	2,407
22,450	22,500	2,498	2,299	2,498	2,413
22,500	22,550	2,504	2,305	2,504	2,419
22,550	22,600	2,510	2,311	2,510	2,425
22,600	22,650	2,516	2,317	2,516	2,431
22,650	22,700	2,522	2,323	2,522	2,437
22,700	22,750	2,528	2,329	2,528	2,443
22,750	22,800	2,534	2,335	2,534	2,449
22,800	22,850	2,540	2,341	2,540	2,455
22,850	22,900	2,546	2,347	2,546	2,461
22,900	22,950	2,552	2,353	2,552	2,467
22,950	23,000	2,558	2,359	2,558	2,473
23,000					
23,000	23,050	2,564	2,365	2,564	2,479
23,050	23,100	2,570	2,371	2,570	2,485
23,100	23,150	2,576	2,377	2,576	2,491
23,150	23,200	2,582	2,383	2,582	2,497
23,200	23,250	2,588	2,389	2,588	2,503
23,250	23,300	2,594	2,395	2,594	2,509
23,300	23,350	2,600	2,401	2,600	2,515
23,350	23,400	2,606	2,407	2,606	2,521
23,400	23,450	2,612	2,413	2,612	2,527
23,450	23,500	2,618	2,419	2,618	2,533
23,500	23,550	2,624	2,425	2,624	2,539
23,550	23,600	2,630	2,431	2,630	2,545
23,600	23,650	2,636	2,437	2,636	2,551
23,650	23,700	2,642	2,443	2,642	2,557
23,700	23,750	2,648	2,449	2,648	2,563
23,750	23,800	2,654	2,455	2,654	2,569
23,800	23,850	2,660	2,461	2,660	2,575
23,850	23,900	2,666	2,467	2,666	2,581
23,900	23,950	2,672	2,473	2,672	2,587
23,950	24,000	2,678	2,479	2,678	2,593

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
24,000					
24,000	24,050	2,684	2,485	2,684	2,599
24,050	24,100	2,690	2,491	2,690	2,605
24,100	24,150	2,696	2,497	2,696	2,611
24,150	24,200	2,702	2,503	2,702	2,617
24,200	24,250	2,708	2,509	2,708	2,623
24,250	24,300	2,714	2,515	2,714	2,629
24,300	24,350	2,720	2,521	2,720	2,635
24,350	24,400	2,726	2,527	2,726	2,641
24,400	24,450	2,732	2,533	2,732	2,647
24,450	24,500	2,738	2,539	2,738	2,653
24,500	24,550	2,744	2,545	2,744	2,659
24,550	24,600	2,750	2,551	2,750	2,665
24,600	24,650	2,756	2,557	2,756	2,671
24,650	24,700	2,762	2,563	2,762	2,677
24,700	24,750	2,768	2,569	2,768	2,683
24,750	24,800	2,774	2,575	2,774	2,689
24,800	24,850	2,780	2,581	2,780	2,695
24,850	24,900	2,786	2,587	2,786	2,701
24,900	24,950	2,792	2,593	2,792	2,707
24,950	25,000	2,798	2,599	2,798	2,713
25,000					
25,000	25,050	2,804	2,605	2,804	2,719
25,050	25,100	2,810	2,611	2,810	2,725
25,100	25,150	2,816	2,617	2,816	2,731
25,150	25,200	2,822	2,623	2,822	2,737
25,200	25,250	2,828	2,629	2,828	2,743
25,250	25,300	2,834	2,635	2,834	2,749
25,300	25,350	2,840	2,641	2,840	2,755
25,350	25,400	2,846	2,647	2,846	2,761
25,400	25,450	2,852	2,653	2,852	2,767
25,450	25,500	2,858	2,659	2,858	2,773
25,500	25,550	2,864	2,665	2,864	2,779
25,550	25,600	2,870	2,671	2,870	2,785
25,600	25,650	2,876	2,677	2,876	2,791
25,650	25,700	2,882	2,683	2,882	2,797
25,700	25,750	2,888	2,689	2,888	2,803
25,750	25,800	2,894	2,695	2,894	2,809
25,800	25,850	2,900	2,701	2,900	2,815
25,850	25,900	2,906	2,707	2,906	2,821
25,900	25,950	2,912	2,713	2,912	2,827
25,950	26,000	2,918	2,719	2,918	2,833
26,000					
26,000	26,050	2,924	2,725	2,924	2,839
26,050	26,100	2,930	2,731	2,930	2,845
26,100	26,150	2,936	2,737	2,936	2,851
26,150	26,200	2,942	2,743	2,942	2,857
26,200	26,250	2,948	2,749	2,948	2,863
26,250	26,300	2,954	2,755	2,954	2,869
26,300	26,350	2,960	2,761	2,960	2,875
26,350	26,400	2,966	2,767	2,966	2,881
26,400	26,450	2,972	2,773	2,972	2,887
26,450	26,500	2,978	2,779	2,978	2,893
26,500	26,550	2,984	2,785	2,984	2,899
26,550	26,600	2,990	2,791	2,990	2,905
26,600	26,650	2,996	2,797	2,996	2,911
26,650	26,700	3,002	2,803	3,002	2,917
26,700	26,750	3,008	2,809	3,008	2,923
26,750	26,800	3,014	2,815	3,014	2,929
26,800	26,850	3,020	2,821	3,020	2,935
26,850	26,900	3,026	2,827	3,026	2,941
26,900	26,950	3,032	2,833	3,032	2,947
26,950	27,000	3,038	2,839	3,038	2,953

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
27,000					
27,000	27,050	3,044	2,845	3,044	2,959
27,050	27,100	3,050	2,851	3,050	2,965
27,100	27,150	3,056	2,857	3,056	2,971
27,150	27,200	3,062	2,863	3,062	2,977
27,200	27,250	3,068	2,869	3,068	2,983
27,250	27,300	3,074	2,875	3,074	2,989
27,300	27,350	3,080	2,881	3,080	2,995
27,350	27,400	3,086	2,887	3,086	3,001
27,400	27,450	3,092	2,893	3,092	3,007
27,450	27,500	3,098	2,899	3,098	3,013
27,500	27,550	3,104	2,905	3,104	3,019
27,550	27,600	3,110	2,911	3,110	3,025
27,600	27,650	3,116	2,917	3,116	3,031
27,650	27,700	3,122	2,923	3,122	3,037
27,700	27,750	3,128	2,929	3,128	3,043
27,750	27,800	3,134	2,935	3,134	3,049
27,800	27,850	3,140	2,941	3,140	3,055
27,850	27,900	3,146	2,947	3,146	3,061
27,900	27,950	3,152	2,953	3,152	3,067
27,950	28,000	3,158	2,959	3,158	3,073
28,000					
28,000	28,050	3,164	2,965	3,164	3,079
28,050	28,100	3,170	2,971	3,170	3,085
28,100	28,150	3,176	2,977	3,176	3,091
28,150	28,200	3,182	2,983	3,182	3,097
28,200	28,250	3,188	2,989	3,188	3,103
28,250	28,300	3,194	2,995	3,194	3,109
28,300	28,350	3,200	3,001	3,200	3,115
28,350	28,400	3,206	3,007	3,206	3,121
28,400	28,450	3,212	3,013	3,212	3,127
28,450	28,500	3,218	3,019	3,218	3,133
28,500	28,550	3,224	3,025	3,224	3,139
28,550	28,600	3,230	3,031	3,230	3,145
28,600	28,650	3,236	3,037	3,236	3,151
28,650	28,700	3,242	3,043	3,242	3,157
28,700	28,750	3,248	3,049	3,248	3,163
28,750	28,800	3,254	3,055	3,254	3,169
28,800	28,850	3,260	3,061	3,260	3,175
28,850	28,900	3,266	3,067	3,266	3,181
28,900	28,950	3,272	3,073	3,272	3,187
28,950	29,000	3,278	3,079	3,278	3,193
29,000					
29,000	29,050	3,284	3,085	3,284	3,199
29,050	29,100	3,290	3,091	3,290	3,205
29,100	29,150	3,296	3,097	3,296	3,211
29,150	29,200	3,302	3,103	3,302	3,217
29,200	29,250	3,308	3,109	3,308	3,223
29,250	29,300	3,314	3,115	3,314	3,229
29,300	29,350	3,320	3,121	3,320	3,235
29,350	29,400	3,326	3,127	3,326	3,241
29,400	29,450	3,332	3,133	3,332	3,247
29,450	29,500	3,338	3,139	3,338	3,253
29,500	29,550	3,344	3,145	3,344	3,259
29,550	29,600	3,350	3,151	3,350	3,265
29,600	29,650	3,356	3,157	3,356	3,271
29,650	29,700	3,362	3,163	3,362	3,277
29,700	29,750	3,368	3,169	3,368	3,283
29,750	29,800	3,374	3,175	3,374	3,289
29,800	29,850	3,380	3,181	3,380	3,295
29,850	29,900	3,386	3,187	3,386	3,301
29,900	29,950	3,392	3,193	3,392	3,307
29,950	30,000	3,398	3,199	3,398	3,313

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
30,000					
30,000	30,050	3,404	3,205	3,404	3,319
30,050	30,100	3,410	3,211	3,410	3,325
30,100	30,150	3,416	3,217	3,416	3,331
30,150	30,200	3,422	3,223	3,422	3,337
30,200	30,250	3,428	3,229	3,428	3,343
30,250	30,300	3,434	3,235	3,434	3,349
30,300	30,350	3,440	3,241	3,440	3,355
30,350	30,400	3,446	3,247	3,446	3,361
30,400	30,450	3,452	3,253	3,452	3,367
30,450	30,500	3,458	3,259	3,458	3,373
30,500	30,550	3,464	3,265	3,464	3,379
30,550	30,600	3,470	3,271	3,470	3,385
30,600	30,650	3,476	3,277	3,476	3,391
30,650	30,700	3,482	3,283	3,482	3,397
30,700	30,750	3,488	3,289	3,488	3,403
30,750	30,800	3,494	3,295	3,494	3,409
30,800	30,850	3,500	3,301	3,500	3,415
30,850	30,900	3,506	3,307	3,506	3,421
30,900	30,950	3,512	3,313	3,512	3,427
30,950	31,000	3,518	3,319	3,518	3,433
31,000					
31,000	31,050	3,524	3,325	3,524	3,439
31,050	31,100	3,530	3,331	3,530	3,445
31,100	31,150	3,536	3,337	3,536	3,451
31,150	31,200	3,542	3,343	3,542	3,457
31,200	31,250	3,548	3,349	3,548	3,463
31,250	31,300	3,554	3,355	3,554	3,469
31,300	31,350	3,560	3,361	3,560	3,475
31,350	31,400	3,566	3,367	3,566	3,481
31,400	31,450	3,572	3,373	3,572	3,487
31,450	31,500	3,578	3,379	3,578	3,493
31,500	31,550	3,584	3,385	3,584	3,499
31,550	31,600	3,590	3,391	3,590	3,505
31,600	31,650	3,596	3,397	3,596	3,511
31,650	31,700	3,602	3,403	3,602	3,517
31,700	31,750	3,608	3,409	3,608	3,523
31,750	31,800	3,614	3,415	3,614	3,529
31,800	31,850	3,620	3,421	3,620	3,535
31,850	31,900	3,626	3,427	3,626	3,541
31,900	31,950	3,632	3,433	3,632	3,547
31,950	32,000	3,638	3,439	3,638	3,553
32,000					
32,000	32,050	3,644	3,445	3,644	3,559
32,050	32,100	3,650	3,451	3,650	3,565
32,100	32,150	3,656	3,457	3,656	3,571
32,150	32,200	3,662	3,463	3,662	3,577
32,200	32,250	3,668	3,469	3,668	3,583
32,250	32,300	3,674	3,475	3,674	3,589
32,300	32,350	3,680	3,481	3,680	3,595
32,350	32,400	3,686	3,487	3,686	3,601
32,400	32,450	3,692	3,493	3,692	3,607
32,450	32,500	3,698	3,499	3,698	3,613
32,500	32,550	3,704	3,505	3,704	3,619
32,550	32,600	3,710	3,511	3,710	3,625
32,600	32,650	3,716	3,517	3,716	3,631
32,650	32,700	3,722	3,523	3,722	3,637
32,700	32,750	3,728	3,529	3,728	3,643
32,750	32,800	3,734	3,535	3,734	3,649
32,800	32,850	3,740	3,541	3,740	3,655
32,850	32,900	3,746	3,547	3,746	3,661
32,900	32,950	3,752	3,553	3,752	3,667
32,950	33,000	3,758	3,559	3,758	3,673

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
33,000					
33,000	33,050	3,764	3,565	3,764	3,679
33,050	33,100	3,770	3,571	3,770	3,685
33,100	33,150	3,776	3,577	3,776	3,691
33,150	33,200	3,782	3,583	3,782	3,697
33,200	33,250	3,788	3,589	3,788	3,703
33,250	33,300	3,794	3,595	3,794	3,709
33,300	33,350	3,800	3,601	3,800	3,715
33,350	33,400	3,806	3,607	3,806	3,721
33,400	33,450	3,812	3,613	3,812	3,727
33,450	33,500	3,818	3,619	3,818	3,733
33,500	33,550	3,824	3,625	3,824	3,739
33,550	33,600	3,830	3,631	3,830	3,745
33,600	33,650	3,836	3,637	3,836	3,751
33,650	33,700	3,842	3,643	3,842	3,757
33,700	33,750	3,848	3,649	3,848	3,763
33,750	33,800	3,854	3,655	3,854	3,769
33,800	33,850	3,860	3,661	3,860	3,775
33,850	33,900	3,866	3,667	3,866	3,781
33,900	33,950	3,872	3,673	3,872	3,787
33,950	34,000	3,878	3,679	3,878	3,793
34,000					
34,000	34,050	3,884	3,685	3,884	3,799
34,050	34,100	3,890	3,691	3,890	3,805
34,100	34,150	3,896	3,697	3,896	3,811
34,150	34,200	3,902	3,703	3,902	3,817
34,200	34,250	3,908	3,709	3,908	3,823
34,250	34,300	3,914	3,715	3,914	3,829
34,300	34,350	3,920	3,721	3,920	3,835
34,350	34,400	3,926	3,727	3,926	3,841
34,400	34,450	3,932	3,733	3,932	3,847
34,450	34,500	3,938	3,739	3,938	3,853
34,500	34,550	3,944	3,745	3,944	3,859
34,550	34,600	3,950	3,751	3,950	3,865
34,600	34,650	3,956	3,757	3,956	3,871
34,650	34,700	3,962	3,763	3,962	3,877
34,700	34,750	3,968	3,769	3,968	3,883
34,750	34,800	3,974	3,775	3,974	3,889
34,800	34,850	3,980	3,781	3,980	3,895
34,850	34,900	3,986	3,787	3,986	3,901
34,900	34,950	3,992	3,793	3,992	3,907
34,950	35,000	3,998	3,799	3,998	3,913
35,000					
35,000	35,050	4,004	3,805	4,004	3,919
35,050	35,100	4,010	3,811	4,010	3,925
35,100	35,150	4,016	3,817	4,016	3,931
35,150	35,200	4,022	3,823	4,022	3,937
35,200	35,250	4,028	3,829	4,028	3,943
35,250	35,300	4,034	3,835	4,034	3,949
35,300	35,350	4,040	3,841	4,040	3,955
35,350	35,400	4,046	3,847	4,046	3,961
35,400	35,450	4,052	3,853	4,052	3,967
35,450	35,500	4,058	3,859	4,058	3,973
35,500	35,550	4,064	3,865	4,064	3,979
35,550	35,600	4,070	3,871	4,070	3,985
35,600	35,650	4,076	3,877	4,076	3,991
35,650	35,700	4,082	3,883	4,082	3,997
35,700	35,750	4,088	3,889	4,088	4,003
35,750	35,800	4,094	3,895	4,094	4,009
35,800	35,850	4,100	3,901	4,100	4,015
35,850	35,900	4,106	3,907	4,106	4,021
35,900	35,950	4,112	3,913	4,112	4,027
35,950	36,000	4,118	3,919	4,118	4,033

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
36,000					
36,000	36,050	4,124	3,925	4,124	4,039
36,050	36,100	4,130	3,931	4,130	4,045
36,100	36,150	4,136	3,937	4,136	4,051
36,150	36,200	4,142	3,943	4,142	4,057
36,200	36,250	4,148	3,949	4,148	4,063
36,250	36,300	4,154	3,955	4,154	4,069
36,300	36,350	4,160	3,961	4,160	4,075
36,350	36,400	4,166	3,967	4,166	4,081
36,400	36,450	4,172	3,973	4,172	4,087
36,450	36,500	4,178	3,979	4,178	4,093
36,500	36,550	4,184	3,985	4,184	4,099
36,550	36,600	4,190	3,991	4,190	4,105
36,600	36,650	4,196	3,997	4,196	4,111
36,650	36,700	4,202	4,003	4,202	4,117
36,700	36,750	4,208	4,009	4,208	4,123
36,750	36,800	4,214	4,015	4,214	4,129
36,800	36,850	4,220	4,021	4,220	4,135
36,850	36,900	4,226	4,027	4,226	4,141
36,900	36,950	4,232	4,033	4,232	4,147
36,950	37,000	4,238	4,039	4,238	4,153
37,000					
37,000	37,050	4,244	4,045	4,244	4,159
37,050	37,100	4,250	4,051	4,250	4,165
37,100	37,150	4,256	4,057	4,256	4,171
37,150	37,200	4,262	4,063	4,262	4,177
37,200	37,250	4,268	4,069	4,268	4,183
37,250	37,300	4,274	4,075	4,274	4,189
37,300	37,350	4,280	4,081	4,280	4,195
37,350	37,400	4,286	4,087	4,286	4,201
37,400	37,450	4,292	4,093	4,292	4,207
37,450	37,500	4,298	4,099	4,298	4,213
37,500	37,550	4,304	4,105	4,304	4,219
37,550	37,600	4,310	4,111	4,310	4,225
37,600	37,650	4,316	4,117	4,316	4,231
37,650	37,700	4,322	4,123	4,322	4,237
37,700	37,750	4,328	4,129	4,328	4,243
37,750	37,800	4,334	4,135	4,334	4,249
37,800	37,850	4,340	4,141	4,340	4,255
37,850	37,900	4,346	4,147	4,346	4,261
37,900	37,950	4,352	4,153	4,352	4,267
37,950	38,000	4,358	4,159	4,358	4,273
38,000					
38,000	38,050	4,364	4,165	4,364	4,279
38,050	38,100	4,370	4,171	4,370	4,285
38,100	38,150	4,376	4,177	4,376	4,291
38,150	38,200	4,382	4,183	4,382	4,297
38,200	38,250	4,388	4,189	4,388	4,303
38,250	38,300	4,394	4,195	4,394	4,309
38,300	38,350	4,400	4,201	4,400	4,315
38,350	38,400	4,406	4,207	4,406	4,321
38,400	38,450	4,412	4,213	4,412	4,327
38,450	38,500	4,418	4,219	4,418	4,333
38,500	38,550	4,424	4,225	4,424	4,339
38,550	38,600	4,430	4,231	4,430	4,345
38,600	38,650	4,436	4,237	4,436	4,351
38,650	38,700	4,442	4,243	4,442	4,357
38,700	38,750	4,448	4,249	4,448	4,363
38,750	38,800	4,454	4,255	4,454	4,369
38,800	38,850	4,460	4,261	4,460	4,375
38,850	38,900	4,466	4,267	4,466	4,381
38,900	38,950	4,472	4,273	4,472	4,387
38,950	39,000	4,478	4,279	4,478	4,393

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
39,000					
39,000	39,050	4,484	4,285	4,484	4,399
39,050	39,100	4,490	4,291	4,490	4,405
39,100	39,150	4,496	4,297	4,496	4,411
39,150	39,200	4,502	4,303	4,502	4,417
39,200	39,250	4,508	4,309	4,508	4,423
39,250	39,300	4,514	4,315	4,514	4,429
39,300	39,350	4,520	4,321	4,520	4,435
39,350	39,400	4,526	4,327	4,526	4,441
39,400	39,450	4,532	4,333	4,532	4,447
39,450	39,500	4,538	4,339	4,538	4,453
39,500	39,550	4,544	4,345	4,544	4,459
39,550	39,600	4,550	4,351	4,550	4,465
39,600	39,650	4,556	4,357	4,556	4,471
39,650	39,700	4,562	4,363	4,562	4,477
39,700	39,750	4,568	4,369	4,568	4,483
39,750	39,800	4,574	4,375	4,574	4,489
39,800	39,850	4,580	4,381	4,580	4,495
39,850	39,900	4,586	4,387	4,586	4,501
39,900	39,950	4,592	4,393	4,592	4,507
39,950	40,000	4,598	4,399	4,598	4,513
40,000					
40,000	40,050	4,604	4,405	4,604	4,519
40,050	40,100	4,610	4,411	4,610	4,525
40,100	40,150	4,616	4,417	4,616	4,531
40,150	40,200	4,622	4,423	4,622	4,537
40,200	40,250	4,628	4,429	4,628	4,543
40,250	40,300	4,634	4,435	4,634	4,549
40,300	40,350	4,640	4,441	4,640	4,555
40,350	40,400	4,646	4,447	4,646	4,561
40,400	40,450	4,652	4,453	4,652	4,567
40,450	40,500	4,658	4,459	4,658	4,573
40,500	40,550	4,664	4,465	4,664	4,579
40,550	40,600	4,675	4,471	4,675	4,585
40,600	40,650	4,686	4,477	4,686	4,591
40,650	40,700	4,697	4,483	4,697	4,597
40,700	40,750	4,708	4,489	4,708	4,603
40,750	40,800	4,719	4,495	4,719	4,609
40,800	40,850	4,730	4,501	4,730	4,615
40,850	40,900	4,741	4,507	4,741	4,621
40,900	40,950	4,752	4,513	4,752	4,627
40,950	41,000	4,763	4,519	4,763	4,633
41,000					
41,000	41,050	4,774	4,525	4,774	4,639
41,050	41,100	4,785	4,531	4,785	4,645
41,100	41,150	4,796	4,537	4,796	4,651
41,150	41,200	4,807	4,543	4,807	4,657
41,200	41,250	4,818	4,549	4,818	4,663
41,250	41,300	4,829	4,555	4,829	4,669
41,300	41,350	4,840	4,561	4,840	4,675
41,350	41,400	4,851	4,567	4,851	4,681
41,400	41,450	4,862	4,573	4,862	4,687
41,450	41,500	4,873	4,579	4,873	4,693
41,500	41,550	4,884	4,585	4,884	4,699
41,550	41,600	4,895	4,591	4,895	4,705
41,600	41,650	4,906	4,597	4,906	4,711
41,650	41,700	4,917	4,603	4,917	4,717
41,700	41,750	4,928	4,609	4,928	4,723
41,750	41,800	4,939	4,615	4,939	4,729
41,800	41,850	4,950	4,621	4,950	4,735
41,850	41,900	4,961	4,627	4,961	4,741
41,900	41,950	4,972	4,633	4,972	4,747
41,950	42,000	4,983	4,639	4,983	4,753

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
42,000					
42,000	42,050	4,994	4,645	4,994	4,759
42,050	42,100	5,005	4,651	5,005	4,765
42,100	42,150	5,016	4,657	5,016	4,771
42,150	42,200	5,027	4,663	5,027	4,777
42,200	42,250	5,038	4,669	5,038	4,783
42,250	42,300	5,049	4,675	5,049	4,789
42,300	42,350	5,060	4,681	5,060	4,795
42,350	42,400	5,071	4,687	5,071	4,801
42,400	42,450	5,082	4,693	5,082	4,807
42,450	42,500	5,093	4,699	5,093	4,813
42,500	42,550	5,104	4,705	5,104	4,819
42,550	42,600	5,115	4,711	5,115	4,825
42,600	42,650	5,126	4,717	5,126	4,831
42,650	42,700	5,137	4,723	5,137	4,837
42,700	42,750	5,148	4,729	5,148	4,843
42,750	42,800	5,159	4,735	5,159	4,849
42,800	42,850	5,170	4,741	5,170	4,855
42,850	42,900	5,181	4,747	5,181	4,861
42,900	42,950	5,192	4,753	5,192	4,867
42,950	43,000	5,203	4,759	5,203	4,873
43,000					
43,000	43,050	5,214	4,765	5,214	4,879
43,050	43,100	5,225	4,771	5,225	4,885
43,100	43,150	5,236	4,777	5,236	4,891
43,150	43,200	5,247	4,783	5,247	4,897
43,200	43,250	5,258	4,789	5,258	4,903
43,250	43,300	5,269	4,795	5,269	4,909
43,300	43,350	5,280	4,801	5,280	4,915
43,350	43,400	5,291	4,807	5,291	4,921
43,400	43,450	5,302	4,813	5,302	4,927
43,450	43,500	5,313	4,819	5,313	4,933
43,500	43,550	5,324	4,825	5,324	4,939
43,550	43,600	5,335	4,831	5,335	4,945
43,600	43,650	5,346	4,837	5,346	4,951
43,650	43,700	5,357	4,843	5,357	4,957
43,700	43,750	5,368	4,849	5,368	4,963
43,750	43,800	5,379	4,855	5,379	4,969
43,800	43,850	5,390	4,861	5,390	4,975
43,850	43,900	5,401	4,867	5,401	4,981
43,900	43,950	5,412	4,873	5,412	4,987
43,950	44,000	5,423	4,879	5,423	4,993
44,000					
44,000	44,050	5,434	4,885	5,434	4,999
44,050	44,100	5,445	4,891	5,445	5,005
44,100	44,150	5,456	4,897	5,456	5,011
44,150	44,200	5,467	4,903	5,467	5,017
44,200	44,250	5,478	4,909	5,478	5,023
44,250	44,300	5,489	4,915	5,489	5,029
44,300	44,350	5,500	4,921	5,500	5,035
44,350	44,400	5,511	4,927	5,511	5,041
44,400	44,450	5,522	4,933	5,522	5,047
44,450	44,500	5,533	4,939	5,533	5,053
44,500	44,550	5,544	4,945	5,544	5,059
44,550	44,600	5,555	4,951	5,555	5,065
44,600	44,650	5,566	4,957	5,566	5,071
44,650	44,700	5,577	4,963	5,577	5,077
44,700	44,750	5,588	4,969	5,588	5,083
44,750	44,800	5,599	4,975	5,599	5,089
44,800	44,850	5,610	4,981	5,610	5,095
44,850	44,900	5,621	4,987	5,621	5,101
44,900	44,950	5,632	4,993	5,632	5,107
44,950	45,000	5,643	4,999	5,643	5,113

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
45,000					
45,000	45,050	5,654	5,005	5,654	5,119
45,050	45,100	5,665	5,011	5,665	5,125
45,100	45,150	5,676	5,017	5,676	5,131
45,150	45,200	5,687	5,023	5,687	5,137
45,200	45,250	5,698	5,029	5,698	5,143
45,250	45,300	5,709	5,035	5,709	5,149
45,300	45,350	5,720	5,041	5,720	5,155
45,350	45,400	5,731	5,047	5,731	5,161
45,400	45,450	5,742	5,053	5,742	5,167
45,450	45,500	5,753	5,059	5,753	5,173
45,500	45,550	5,764	5,065	5,764	5,179
45,550	45,600	5,775	5,071	5,775	5,185
45,600	45,650	5,786	5,077	5,786	5,191
45,650	45,700	5,797	5,083	5,797	5,197
45,700	45,750	5,808	5,089	5,808	5,203
45,750	45,800	5,819	5,095	5,819	5,209
45,800	45,850	5,830	5,101	5,830	5,215
45,850	45,900	5,841	5,107	5,841	5,221
45,900	45,950	5,852	5,113	5,852	5,227
45,950	46,000	5,863	5,119	5,863	5,233
46,000					
46,000	46,050	5,874	5,125	5,874	5,239
46,050	46,100	5,885	5,131	5,885	5,245
46,100	46,150	5,896	5,137	5,896	5,251
46,150	46,200	5,907	5,143	5,907	5,257
46,200	46,250	5,918	5,149	5,918	5,263
46,250	46,300	5,929	5,155	5,929	5,269
46,300	46,350	5,940	5,161	5,940	5,275
46,350	46,400	5,951	5,167	5,951	5,281
46,400	46,450	5,962	5,173	5,962	5,287
46,450	46,500	5,973	5,179	5,973	5,293
46,500	46,550	5,984	5,185	5,984	5,299
46,550	46,600	5,995	5,191	5,995	5,305
46,600	46,650	6,006	5,197	6,006	5,311
46,650	46,700	6,017	5,203	6,017	5,317
46,700	46,750	6,028	5,209	6,028	5,323
46,750	46,800	6,039	5,215	6,039	5,329
46,800	46,850	6,050	5,221	6,050	5,335
46,850	46,900	6,061	5,227	6,061	5,341
46,900	46,950	6,072	5,233	6,072	5,347
46,950	47,000	6,083	5,239	6,083	5,353
47,000					
47,000	47,050	6,094	5,245	6,094	5,359
47,050	47,100	6,105	5,251	6,105	5,365
47,100	47,150	6,116	5,257	6,116	5,371
47,150	47,200	6,127	5,263	6,127	5,377
47,200	47,250	6,138	5,269	6,138	5,383
47,250	47,300	6,149	5,275	6,149	5,389
47,300	47,350	6,160	5,281	6,160	5,395
47,350	47,400	6,171	5,287	6,171	5,401
47,400	47,450	6,182	5,293	6,182	5,407
47,450	47,500	6,193	5,299	6,193	5,413
47,500	47,550	6,204	5,305	6,204	5,419
47,550	47,600	6,215	5,311	6,215	5,425
47,600	47,650	6,226	5,317	6,226	5,431
47,650	47,700	6,237	5,323	6,237	5,437
47,700	47,750	6,248	5,329	6,248	5,443
47,750	47,800	6,259	5,335	6,259	5,449
47,800	47,850	6,270	5,341	6,270	5,455
47,850	47,900	6,281	5,347	6,281	5,461
47,900	47,950	6,292	5,353	6,292	5,467
47,950	48,000	6,303	5,359	6,303	5,473

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
48,000					
48,000	48,050	6,314	5,365	6,314	5,479
48,050	48,100	6,325	5,371	6,325	5,485
48,100	48,150	6,336	5,377	6,336	5,491
48,150	48,200	6,347	5,383	6,347	5,497
48,200	48,250	6,358	5,389	6,358	5,503
48,250	48,300	6,369	5,395	6,369	5,509
48,300	48,350	6,380	5,401	6,380	5,515
48,350	48,400	6,391	5,407	6,391	5,521
48,400	48,450	6,402	5,413	6,402	5,527
48,450	48,500	6,413	5,419	6,413	5,533
48,500	48,550	6,424	5,425	6,424	5,539
48,550	48,600	6,435	5,431	6,435	5,545
48,600	48,650	6,446	5,437	6,446	5,551
48,650	48,700	6,457	5,443	6,457	5,557
48,700	48,750	6,468	5,449	6,468	5,563
48,750	48,800	6,479	5,455	6,479	5,569
48,800	48,850	6,490	5,461	6,490	5,575
48,850	48,900	6,501	5,467	6,501	5,581
48,900	48,950	6,512	5,473	6,512	5,587
48,950	49,000	6,523	5,479	6,523	5,593
49,000					
49,000	49,050	6,534	5,485	6,534	5,599
49,050	49,100	6,545	5,491	6,545	5,605
49,100	49,150	6,556	5,497	6,556	5,611
49,150	49,200	6,567	5,503	6,567	5,617
49,200	49,250	6,578	5,509	6,578	5,623
49,250	49,300	6,589	5,515	6,589	5,629
49,300	49,350	6,600	5,521	6,600	5,635
49,350	49,400	6,611	5,527	6,611	5,641
49,400	49,450	6,622	5,533	6,622	5,647
49,450	49,500	6,633	5,539	6,633	5,653
49,500	49,550	6,644	5,545	6,644	5,659
49,550	49,600	6,655	5,551	6,655	5,665
49,600	49,650	6,666	5,557	6,666	5,671
49,650	49,700	6,677	5,563	6,677	5,677
49,700	49,750	6,688	5,569	6,688	5,683
49,750	49,800	6,699	5,575	6,699	5,689
49,800	49,850	6,710	5,581	6,710	5,695
49,850	49,900	6,721	5,587	6,721	5,701
49,900	49,950	6,732	5,593	6,732	5,707
49,950	50,000	6,743	5,599	6,743	5,713
50,000					
50,000	50,050	6,754	5,605	6,754	5,719
50,050	50,100	6,765	5,611	6,765	5,725
50,100	50,150	6,776	5,617	6,776	5,731
50,150	50,200	6,787	5,623	6,787	5,737
50,200	50,250	6,798	5,629	6,798	5,743
50,250	50,300	6,809	5,635	6,809	5,749
50,300	50,350	6,820	5,641	6,820	5,755
50,350	50,400	6,831	5,647	6,831	5,761
50,400	50,450	6,842	5,653	6,842	5,767
50,450	50,500	6,853	5,659	6,853	5,773
50,500	50,550	6,864	5,665	6,864	5,779
50,550	50,600	6,875	5,671	6,875	5,785
50,600	50,650	6,886	5,677	6,886	5,791
50,650	50,700	6,897	5,683	6,897	5,797
50,700	50,750	6,908	5,689	6,908	5,803
50,750	50,800	6,919	5,695	6,919	5,809
50,800	50,850	6,930	5,701	6,930	5,815
50,850	50,900	6,941	5,707	6,941	5,821
50,900	50,950	6,952	5,713	6,952	5,827
50,950	51,000	6,963	5,719	6,963	5,833

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
51,000					
51,000	51,050	6,974	5,725	6,974	5,839
51,050	51,100	6,985	5,731	6,985	5,845
51,100	51,150	6,996	5,737	6,996	5,851
51,150	51,200	7,007	5,743	7,007	5,857
51,200	51,250	7,018	5,749	7,018	5,863
51,250	51,300	7,029	5,755	7,029	5,869
51,300	51,350	7,040	5,761	7,040	5,875
51,350	51,400	7,051	5,767	7,051	5,881
51,400	51,450	7,062	5,773	7,062	5,887
51,450	51,500	7,073	5,779	7,073	5,893
51,500	51,550	7,084	5,785	7,084	5,899
51,550	51,600	7,095	5,791	7,095	5,905
51,600	51,650	7,106	5,797	7,106	5,911
51,650	51,700	7,117	5,803	7,117	5,917
51,700	51,750	7,128	5,809	7,128	5,923
51,750	51,800	7,139	5,815	7,139	5,929
51,800	51,850	7,150	5,821	7,150	5,935
51,850	51,900	7,161	5,827	7,161	5,941
51,900	51,950	7,172	5,833	7,172	5,947
51,950	52,000	7,183	5,839	7,183	5,953
52,000					
52,000	52,050	7,194	5,845	7,194	5,959
52,050	52,100	7,205	5,851	7,205	5,965
52,100	52,150	7,216	5,857	7,216	5,971
52,150	52,200	7,227	5,863	7,227	5,977
52,200	52,250	7,238	5,869	7,238	5,983
52,250	52,300	7,249	5,875	7,249	5,989
52,300	52,350	7,260	5,881	7,260	5,995
52,350	52,400	7,271	5,887	7,271	6,001
52,400	52,450	7,282	5,893	7,282	6,007
52,450	52,500	7,293	5,899	7,293	6,013
52,500	52,550	7,304	5,905	7,304	6,019
52,550	52,600	7,315	5,911	7,315	6,025
52,600	52,650	7,326	5,917	7,326	6,031
52,650	52,700	7,337	5,923	7,337	6,037
52,700	52,750	7,348	5,929	7,348	6,043
52,750	52,800	7,359	5,935	7,359	6,049
52,800	52,850	7,370	5,941	7,370	6,055
52,850	52,900	7,381	5,947	7,381	6,061
52,900	52,950	7,392	5,953	7,392	6,067
52,950	53,000	7,403	5,959	7,403	6,073
53,000					
53,000	53,050	7,414	5,965	7,414	6,079
53,050	53,100	7,425	5,971	7,425	6,085
53,100	53,150	7,436	5,977	7,436	6,091
53,150	53,200	7,447	5,983	7,447	6,097
53,200	53,250	7,458	5,989	7,458	6,103
53,250	53,300	7,469	5,995	7,469	6,109
53,300	53,350	7,480	6,001	7,480	6,115
53,350	53,400	7,491	6,007	7,491	6,121
53,400	53,450	7,502	6,013	7,502	6,127
53,450	53,500	7,513	6,019	7,513	6,133
53,500	53,550	7,524	6,025	7,524	6,139
53,550	53,600	7,535	6,031	7,535	6,145
53,600	53,650	7,546	6,037	7,546	6,151
53,650	53,700	7,557	6,043	7,557	6,157
53,700	53,750	7,568	6,049	7,568	6,163
53,750	53,800	7,579	6,055	7,579	6,169
53,800	53,850	7,590	6,061	7,590	6,175
53,850	53,900	7,601	6,067	7,601	6,181
53,900	53,950	7,612	6,073	7,612	6,187
53,950	54,000	7,623	6,079	7,623	6,193

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
54,000					
54,000	54,050	7,634	6,085	7,634	6,199
54,050	54,100	7,645	6,091	7,645	6,205
54,100	54,150	7,656	6,097	7,656	6,211
54,150	54,200	7,667	6,103	7,667	6,217
54,200	54,250	7,678	6,109	7,678	6,226
54,250	54,300	7,689	6,115	7,689	6,237
54,300	54,350	7,700	6,121	7,700	6,248
54,350	54,400	7,711	6,127	7,711	6,259
54,400	54,450	7,722	6,133	7,722	6,270
54,450	54,500	7,733	6,139	7,733	6,281
54,500	54,550	7,744	6,145	7,744	6,292
54,550	54,600	7,755	6,151	7,755	6,303
54,600	54,650	7,766	6,157	7,766	6,314
54,650	54,700	7,777	6,163	7,777	6,325
54,700	54,750	7,788	6,169	7,788	6,336
54,750	54,800	7,799	6,175	7,799	6,347
54,800	54,850	7,810	6,181	7,810	6,358
54,850	54,900	7,821	6,187	7,821	6,369
54,900	54,950	7,832	6,193	7,832	6,380
54,950	55,000	7,843	6,199	7,843	6,391
55,000					
55,000	55,050	7,854	6,205	7,854	6,402
55,050	55,100	7,865	6,211	7,865	6,413
55,100	55,150	7,876	6,217	7,876	6,424
55,150	55,200	7,887	6,223	7,887	6,435
55,200	55,250	7,898	6,229	7,898	6,446
55,250	55,300	7,909	6,235	7,909	6,457
55,300	55,350	7,920	6,241	7,920	6,468
55,350	55,400	7,931	6,247	7,931	6,479
55,400	55,450	7,942	6,253	7,942	6,490
55,450	55,500	7,953	6,259	7,953	6,501
55,500	55,550	7,964	6,265	7,964	6,512
55,550	55,600	7,975	6,271	7,975	6,523
55,600	55,650	7,986	6,277	7,986	6,534
55,650	55,700	7,997	6,283	7,997	6,545
55,700	55,750	8,008	6,289	8,008	6,556
55,750	55,800	8,019	6,295	8,019	6,567
55,800	55,850	8,030	6,301	8,030	6,578
55,850	55,900	8,041	6,307	8,041	6,589
55,900	55,950	8,052	6,313	8,052	6,600
55,950	56,000	8,063	6,319	8,063	6,611
56,000					
56,000	56,050	8,074	6,325	8,074	6,622
56,050	56,100	8,085	6,331	8,085	6,633
56,100	56,150	8,096	6,337	8,096	6,644
56,150	56,200	8,107	6,343	8,107	6,655
56,200	56,250	8,118	6,349	8,118	6,666
56,250	56,300	8,129	6,355	8,129	6,677
56,300	56,350	8,140	6,361	8,140	6,688
56,350	56,400	8,151	6,367	8,151	6,699
56,400	56,450	8,162	6,373	8,162	6,710
56,450	56,500	8,173	6,379	8,173	6,721
56,500	56,550	8,184	6,385	8,184	6,732
56,550	56,600	8,195	6,391	8,195	6,743
56,600	56,650	8,206	6,397	8,206	6,754
56,650	56,700	8,217	6,403	8,217	6,765
56,700	56,750	8,228	6,409	8,228	6,776
56,750	56,800	8,239	6,415	8,239	6,787
56,800	56,850	8,250	6,421	8,250	6,798
56,850	56,900	8,261	6,427	8,261	6,809
56,900	56,950	8,272	6,433	8,272	6,820
56,950	57,000	8,283	6,439	8,283	6,831

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
57,000					
57,000	57,050	8,294	6,445	8,294	6,842
57,050	57,100	8,305	6,451	8,305	6,853
57,100	57,150	8,316	6,457	8,316	6,864
57,150	57,200	8,327	6,463	8,327	6,875
57,200	57,250	8,338	6,469	8,338	6,886
57,250	57,300	8,349	6,475	8,349	6,897
57,300	57,350	8,360	6,481	8,360	6,908
57,350	57,400	8,371	6,487	8,371	6,919
57,400	57,450	8,382	6,493	8,382	6,930
57,450	57,500	8,393	6,499	8,393	6,941
57,500	57,550	8,404	6,505	8,404	6,952
57,550	57,600	8,415	6,511	8,415	6,963
57,600	57,650	8,426	6,517	8,426	6,974
57,650	57,700	8,437	6,523	8,437	6,985
57,700	57,750	8,448	6,529	8,448	6,996
57,750	57,800	8,459	6,535	8,459	7,007
57,800	57,850	8,470	6,541	8,470	7,018
57,850	57,900	8,481	6,547	8,481	7,029
57,900	57,950	8,492	6,553	8,492	7,040
57,950	58,000	8,503	6,559	8,503	7,051
58,000					
58,000	58,050	8,514	6,565	8,514	7,062
58,050	58,100	8,525	6,571	8,525	7,073
58,100	58,150	8,536	6,577	8,536	7,084
58,150	58,200	8,547	6,583	8,547	7,095
58,200	58,250	8,558	6,589	8,558	7,106
58,250	58,300	8,569	6,595	8,569	7,117
58,300	58,350	8,580	6,601	8,580	7,128
58,350	58,400	8,591	6,607	8,591	7,139
58,400	58,450	8,602	6,613	8,602	7,150
58,450	58,500	8,613	6,619	8,613	7,161
58,500	58,550	8,624	6,625	8,624	7,172
58,550	58,600	8,635	6,631	8,635	7,183
58,600	58,650	8,646	6,637	8,646	7,194
58,650	58,700	8,657	6,643	8,657	7,205
58,700	58,750	8,668	6,649	8,668	7,216
58,750	58,800	8,679	6,655	8,679	7,227
58,800	58,850	8,690	6,661	8,690	7,238
58,850	58,900	8,701	6,667	8,701	7,249
58,900	58,950	8,712	6,673	8,712	7,260
58,950	59,000	8,723	6,679	8,723	7,271
59,000					
59,000	59,050	8,734	6,685	8,734	7,282
59,050	59,100	8,745	6,691	8,745	7,293
59,100	59,150	8,756	6,697	8,756	7,304
59,150	59,200	8,767	6,703	8,767	7,315
59,200	59,250	8,778	6,709	8,778	7,326
59,250	59,300	8,789	6,715	8,789	7,337
59,300	59,350	8,800	6,721	8,800	7,348
59,350	59,400	8,811	6,727	8,811	7,359
59,400	59,450	8,822	6,733	8,822	7,370
59,450	59,500	8,833	6,739	8,833	7,381
59,500	59,550	8,844	6,745	8,844	7,392
59,550	59,600	8,855	6,751	8,855	7,403
59,600	59,650	8,866	6,757	8,866	7,414
59,650	59,700	8,877	6,763	8,877	7,425
59,700	59,750	8,888	6,769	8,888	7,436
59,750	59,800	8,899	6,775	8,899	7,447
59,800	59,850	8,910	6,781	8,910	7,458
59,850	59,900	8,921	6,787	8,921	7,469
59,900	59,950	8,932	6,793	8,932	7,480
59,950	60,000	8,943	6,799	8,943	7,491

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
60,000					
60,000	60,050	8,954	6,805	8,954	7,502
60,050	60,100	8,965	6,811	8,965	7,513
60,100	60,150	8,976	6,817	8,976	7,524
60,150	60,200	8,987	6,823	8,987	7,535
60,200	60,250	8,998	6,829	8,998	7,546
60,250	60,300	9,009	6,835	9,009	7,557
60,300	60,350	9,020	6,841	9,020	7,568
60,350	60,400	9,031	6,847	9,031	7,579
60,400	60,450	9,042	6,853	9,042	7,590
60,450	60,500	9,053	6,859	9,053	7,601
60,500	60,550	9,064	6,865	9,064	7,612
60,550	60,600	9,075	6,871	9,075	7,623
60,600	60,650	9,086	6,877	9,086	7,634
60,650	60,700	9,097	6,883	9,097	7,645
60,700	60,750	9,108	6,889	9,108	7,656
60,750	60,800	9,119	6,895	9,119	7,667
60,800	60,850	9,130	6,901	9,130	7,678
60,850	60,900	9,141	6,907	9,141	7,689
60,900	60,950	9,152	6,913	9,152	7,700
60,950	61,000	9,163	6,919	9,163	7,711
61,000					
61,000	61,050	9,174	6,925	9,174	7,722
61,050	61,100	9,185	6,931	9,185	7,733
61,100	61,150	9,196	6,937	9,196	7,744
61,150	61,200	9,207	6,943	9,207	7,755
61,200	61,250	9,218	6,949	9,218	7,766
61,250	61,300	9,229	6,955	9,229	7,777
61,300	61,350	9,240	6,961	9,240	7,788
61,350	61,400	9,251	6,967	9,251	7,799
61,400	61,450	9,262	6,973	9,262	7,810
61,450	61,500	9,273	6,979	9,273	7,821
61,500	61,550	9,284	6,985	9,284	7,832
61,550	61,600	9,295	6,991	9,295	7,843
61,600	61,650	9,306	6,997	9,306	7,854
61,650	61,700	9,317	7,003	9,317	7,865
61,700	61,750	9,328	7,009	9,328	7,876
61,750	61,800	9,339	7,015	9,339	7,887
61,800	61,850	9,350	7,021	9,350	7,898
61,850	61,900	9,361	7,027	9,361	7,909
61,900	61,950	9,372	7,033	9,372	7,920
61,950	62,000	9,383	7,039	9,383	7,931
62,000					
62,000	62,050	9,394	7,045	9,394	7,942
62,050	62,100	9,405	7,051	9,405	7,953
62,100	62,150	9,416	7,057	9,416	7,964
62,150	62,200	9,427	7,063	9,427	7,975
62,200	62,250	9,438	7,069	9,438	7,986
62,250	62,300	9,449	7,075	9,449	7,997
62,300	62,350	9,460	7,081	9,460	8,008
62,350	62,400	9,471	7,087	9,471	8,019
62,400	62,450	9,482	7,093	9,482	8,030
62,450	62,500	9,493	7,099	9,493	8,041
62,500	62,550	9,504	7,105	9,504	8,052
62,550	62,600	9,515	7,111	9,515	8,063
62,600	62,650	9,526	7,117	9,526	8,074
62,650	62,700	9,537	7,123	9,537	8,085
62,700	62,750	9,548	7,129	9,548	8,096
62,750	62,800	9,559	7,135	9,559	8,107
62,800	62,850	9,570	7,141	9,570	8,118
62,850	62,900	9,581	7,147	9,581	8,129
62,900	62,950	9,592	7,153	9,592	8,140
62,950	63,000	9,603	7,159	9,603	8,151

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
63,000					
63,000	63,050	9,614	7,165	9,614	8,162
63,050	63,100	9,625	7,171	9,625	8,173
63,100	63,150	9,636	7,177	9,636	8,184
63,150	63,200	9,647	7,183	9,647	8,195
63,200	63,250	9,658	7,189	9,658	8,206
63,250	63,300	9,669	7,195	9,669	8,217
63,300	63,350	9,680	7,201	9,680	8,228
63,350	63,400	9,691	7,207	9,691	8,239
63,400	63,450	9,702	7,213	9,702	8,250
63,450	63,500	9,713	7,219	9,713	8,261
63,500	63,550	9,724	7,225	9,724	8,272
63,550	63,600	9,735	7,231	9,735	8,283
63,600	63,650	9,746	7,237	9,746	8,294
63,650	63,700	9,757	7,243	9,757	8,305
63,700	63,750	9,768	7,249	9,768	8,316
63,750	63,800	9,779	7,255	9,779	8,327
63,800	63,850	9,790	7,261	9,790	8,338
63,850	63,900	9,801	7,267	9,801	8,349
63,900	63,950	9,812	7,273	9,812	8,360
63,950	64,000	9,823	7,279	9,823	8,371
64,000					
64,000	64,050	9,834	7,285	9,834	8,382
64,050	64,100	9,845	7,291	9,845	8,393
64,100	64,150	9,856	7,297	9,856	8,404
64,150	64,200	9,867	7,303	9,867	8,415
64,200	64,250	9,878	7,309	9,878	8,426
64,250	64,300	9,889	7,315	9,889	8,437
64,300	64,350	9,900	7,321	9,900	8,448
64,350	64,400	9,911	7,327	9,911	8,459
64,400	64,450	9,922	7,333	9,922	8,470
64,450	64,500	9,933	7,339	9,933	8,481
64,500	64,550	9,944	7,345	9,944	8,492
64,550	64,600	9,955	7,351	9,955	8,503
64,600	64,650	9,966	7,357	9,966	8,514
64,650	64,700	9,977	7,363	9,977	8,525
64,700	64,750	9,988	7,369	9,988	8,536
64,750	64,800	9,999	7,375	9,999	8,547
64,800	64,850	10,010	7,381	10,010	8,558
64,850	64,900	10,021	7,387	10,021	8,569
64,900	64,950	10,032	7,393	10,032	8,580
64,950	65,000	10,043	7,399	10,043	8,591
65,000					
65,000	65,050	10,054	7,405	10,054	8,602
65,050	65,100	10,065	7,411	10,065	8,613
65,100	65,150	10,076	7,417	10,076	8,624
65,150	65,200	10,087	7,423	10,087	8,635
65,200	65,250	10,098	7,429	10,098	8,646
65,250	65,300	10,109	7,435	10,109	8,657
65,300	65,350	10,120	7,441	10,120	8,668
65,350	65,400	10,131	7,447	10,131	8,679
65,400	65,450	10,142	7,453	10,142	8,690
65,450	65,500	10,153	7,459	10,153	8,701
65,500	65,550	10,164	7,465	10,164	8,712
65,550	65,600	10,175	7,471	10,175	8,723
65,600	65,650	10,186	7,477	10,186	8,734
65,650	65,700	10,197	7,483	10,197	8,745
65,700	65,750	10,208	7,489	10,208	8,756
65,750	65,800	10,219	7,495	10,219	8,767
65,800	65,850	10,230	7,501	10,230	8,778
65,850	65,900	10,241	7,507	10,241	8,789
65,900	65,950	10,252	7,513	10,252	8,800
65,950	66,000	10,263	7,519	10,263	8,811

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
66,000					
66,000	66,050	10,274	7,525	10,274	8,822
66,050	66,100	10,285	7,531	10,285	8,833
66,100	66,150	10,296	7,537	10,296	8,844
66,150	66,200	10,307	7,543	10,307	8,855
66,200	66,250	10,318	7,549	10,318	8,866
66,250	66,300	10,329	7,555	10,329	8,877
66,300	66,350	10,340	7,561	10,340	8,888
66,350	66,400	10,351	7,567	10,351	8,899
66,400	66,450	10,362	7,573	10,362	8,910
66,450	66,500	10,373	7,579	10,373	8,921
66,500	66,550	10,384	7,585	10,384	8,932
66,550	66,600	10,395	7,591	10,395	8,943
66,600	66,650	10,406	7,597	10,406	8,954
66,650	66,700	10,417	7,603	10,417	8,965
66,700	66,750	10,428	7,609	10,428	8,976
66,750	66,800	10,439	7,615	10,439	8,987
66,800	66,850	10,450	7,621	10,450	8,998
66,850	66,900	10,461	7,627	10,461	9,009
66,900	66,950	10,472	7,633	10,472	9,020
66,950	67,000	10,483	7,639	10,483	9,031
67,000					
67,000	67,050	10,494	7,645	10,494	9,042
67,050	67,100	10,505	7,651	10,505	9,053
67,100	67,150	10,516	7,657	10,516	9,064
67,150	67,200	10,527	7,663	10,527	9,075
67,200	67,250	10,538	7,669	10,538	9,086
67,250	67,300	10,549	7,675	10,549	9,097
67,300	67,350	10,560	7,681	10,560	9,108
67,350	67,400	10,571	7,687	10,571	9,119
67,400	67,450	10,582	7,693	10,582	9,130
67,450	67,500	10,593	7,699	10,593	9,141
67,500	67,550	10,604	7,705	10,604	9,152
67,550	67,600	10,615	7,711	10,615	9,163
67,600	67,650	10,626	7,717	10,626	9,174
67,650	67,700	10,637	7,723	10,637	9,185
67,700	67,750	10,648	7,729	10,648	9,196
67,750	67,800	10,659	7,735	10,659	9,207
67,800	67,850	10,670	7,741	10,670	9,218
67,850	67,900	10,681	7,747	10,681	9,229
67,900	67,950	10,692	7,753	10,692	9,240
67,950	68,000	10,703	7,759	10,703	9,251
68,000					
68,000	68,050	10,714	7,765	10,714	9,262
68,050	68,100	10,725	7,771	10,725	9,273
68,100	68,150	10,736	7,777	10,736	9,284
68,150	68,200	10,747	7,783	10,747	9,295
68,200	68,250	10,758	7,789	10,758	9,306
68,250	68,300	10,769	7,795	10,769	9,317
68,300	68,350	10,780	7,801	10,780	9,328
68,350	68,400	10,791	7,807	10,791	9,339
68,400	68,450	10,802	7,813	10,802	9,350
68,450	68,500	10,813	7,819	10,813	9,361
68,500	68,550	10,824	7,825	10,824	9,372
68,550	68,600	10,835	7,831	10,835	9,383
68,600	68,650	10,846	7,837	10,846	9,394
68,650	68,700	10,857	7,843	10,857	9,405
68,700	68,750	10,868	7,849	10,868	9,416
68,750	68,800	10,879	7,855	10,879	9,427
68,800	68,850	10,890	7,861	10,890	9,438
68,850	68,900	10,901	7,867	10,901	9,449
68,900	68,950	10,912	7,873	10,912	9,460
68,950	69,000	10,923	7,879	10,923	9,471

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
69,000					
69,000	69,050	10,934	7,885	10,934	9,482
69,050	69,100	10,945	7,891	10,945	9,493
69,100	69,150	10,956	7,897	10,956	9,504
69,150	69,200	10,967	7,903	10,967	9,515
69,200	69,250	10,978	7,909	10,978	9,526
69,250	69,300	10,989	7,915	10,989	9,537
69,300	69,350	11,000	7,921	11,000	9,548
69,350	69,400	11,011	7,927	11,011	9,559
69,400	69,450	11,022	7,933	11,022	9,570
69,450	69,500	11,033	7,939	11,033	9,581
69,500	69,550	11,044	7,945	11,044	9,592
69,550	69,600	11,055	7,951	11,055	9,603
69,600	69,650	11,066	7,957	11,066	9,614
69,650	69,700	11,077	7,963	11,077	9,625
69,700	69,750	11,088	7,969	11,088	9,636
69,750	69,800	11,099	7,975	11,099	9,647
69,800	69,850	11,110	7,981	11,110	9,658
69,850	69,900	11,121	7,987	11,121	9,669
69,900	69,950	11,132	7,993	11,132	9,680
69,950	70,000	11,143	7,999	11,143	9,691
70,000					
70,000	70,050	11,154	8,005	11,154	9,702
70,050	70,100	11,165	8,011	11,165	9,713
70,100	70,150	11,176	8,017	11,176	9,724
70,150	70,200	11,187	8,023	11,187	9,735
70,200	70,250	11,198	8,029	11,198	9,746
70,250	70,300	11,209	8,035	11,209	9,757
70,300	70,350	11,220	8,041	11,220	9,768
70,350	70,400	11,231	8,047	11,231	9,779
70,400	70,450	11,242	8,053	11,242	9,790
70,450	70,500	11,253	8,059	11,253	9,801
70,500	70,550	11,264	8,065	11,264	9,812
70,550	70,600	11,275	8,071	11,275	9,823
70,600	70,650	11,286	8,077	11,286	9,834
70,650	70,700	11,297	8,083	11,297	9,845
70,700	70,750	11,308	8,089	11,308	9,856
70,750	70,800	11,319	8,095	11,319	9,867
70,800	70,850	11,330	8,101	11,330	9,878
70,850	70,900	11,341	8,107	11,341	9,889
70,900	70,950	11,352	8,113	11,352	9,900
70,950	71,000	11,363	8,119	11,363	9,911
71,000					
71,000	71,050	11,374	8,125	11,374	9,922
71,050	71,100	11,385	8,131	11,385	9,933
71,100	71,150	11,396	8,137	11,396	9,944
71,150	71,200	11,407	8,143	11,407	9,955
71,200	71,250	11,418	8,149	11,418	9,966
71,250	71,300	11,429	8,155	11,429	9,977
71,300	71,350	11,440	8,161	11,440	9,988
71,350	71,400	11,451	8,167	11,451	9,999
71,400	71,450	11,462	8,173	11,462	10,010
71,450	71,500	11,473	8,179	11,473	10,021
71,500	71,550	11,484	8,185	11,484	10,032
71,550	71,600	11,495	8,191	11,495	10,043
71,600	71,650	11,506	8,197	11,506	10,054
71,650	71,700	11,517	8,203	11,517	10,065
71,700	71,750	11,528	8,209	11,528	10,076
71,750	71,800	11,539	8,215	11,539	10,087
71,800	71,850	11,550	8,221	11,550	10,098
71,850	71,900	11,561	8,227	11,561	10,109
71,900	71,950	11,572	8,233	11,572	10,120
71,950	72,000	11,583	8,239	11,583	10,131

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
72,000					
72,000	72,050	11,594	8,245	11,594	10,142
72,050	72,100	11,605	8,251	11,605	10,153
72,100	72,150	11,616	8,257	11,616	10,164
72,150	72,200	11,627	8,263	11,627	10,175
72,200	72,250	11,638	8,269	11,638	10,186
72,250	72,300	11,649	8,275	11,649	10,197
72,300	72,350	11,660	8,281	11,660	10,208
72,350	72,400	11,671	8,287	11,671	10,219
72,400	72,450	11,682	8,293	11,682	10,230
72,450	72,500	11,693	8,299	11,693	10,241
72,500	72,550	11,704	8,305	11,704	10,252
72,550	72,600	11,715	8,311	11,715	10,263
72,600	72,650	11,726	8,317	11,726	10,274
72,650	72,700	11,737	8,323	11,737	10,285
72,700	72,750	11,748	8,329	11,748	10,296
72,750	72,800	11,759	8,335	11,759	10,307
72,800	72,850	11,770	8,341	11,770	10,318
72,850	72,900	11,781	8,347	11,781	10,329
72,900	72,950	11,792	8,353	11,792	10,340
72,950	73,000	11,803	8,359	11,803	10,351
73,000					
73,000	73,050	11,814	8,365	11,814	10,362
73,050	73,100	11,825	8,371	11,825	10,373
73,100	73,150	11,836	8,377	11,836	10,384
73,150	73,200	11,847	8,383	11,847	10,395
73,200	73,250	11,858	8,389	11,858	10,406
73,250	73,300	11,869	8,395	11,869	10,417
73,300	73,350	11,880	8,401	11,880	10,428
73,350	73,400	11,891	8,407	11,891	10,439
73,400	73,450	11,902	8,413	11,902	10,450
73,450	73,500	11,913	8,419	11,913	10,461
73,500	73,550	11,924	8,425	11,924	10,472
73,550	73,600	11,935	8,431	11,935	10,483
73,600	73,650	11,946	8,437	11,946	10,494
73,650	73,700	11,957	8,443	11,957	10,505
73,700	73,750	11,968	8,449	11,968	10,516
73,750	73,800	11,979	8,455	11,979	10,527
73,800	73,850	11,990	8,461	11,990	10,538
73,850	73,900	12,001	8,467	12,001	10,549
73,900	73,950	12,012	8,473	12,012	10,560
73,950	74,000	12,023	8,479	12,023	10,571
74,000					
74,000	74,050	12,034	8,485	12,034	10,582
74,050	74,100	12,045	8,491	12,045	10,593
74,100	74,150	12,056	8,497	12,056	10,604
74,150	74,200	12,067	8,503	12,067	10,615
74,200	74,250	12,078	8,509	12,078	10,626
74,250	74,300	12,089	8,515	12,089	10,637
74,300	74,350	12,100	8,521	12,100	10,648
74,350	74,400	12,111	8,527	12,111	10,659
74,400	74,450	12,122	8,533	12,122	10,670
74,450	74,500	12,133	8,539	12,133	10,681
74,500	74,550	12,144	8,545	12,144	10,692
74,550	74,600	12,155	8,551	12,155	10,703
74,600	74,650	12,166	8,557	12,166	10,714
74,650	74,700	12,177	8,563	12,177	10,725
74,700	74,750	12,188	8,569	12,188	10,736
74,750	74,800	12,199	8,575	12,199	10,747
74,800	74,850	12,210	8,581	12,210	10,758
74,850	74,900	12,221	8,587	12,221	10,769
74,900	74,950	12,232	8,593	12,232	10,780
74,950	75,000	12,243	8,599	12,243	10,791

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
75,000					
75,000	75,050	12,254	8,605	12,254	10,802
75,050	75,100	12,265	8,611	12,265	10,813
75,100	75,150	12,276	8,617	12,276	10,824
75,150	75,200	12,287	8,623	12,287	10,835
75,200	75,250	12,298	8,629	12,298	10,846
75,250	75,300	12,309	8,635	12,309	10,857
75,300	75,350	12,320	8,641	12,320	10,868
75,350	75,400	12,331	8,647	12,331	10,879
75,400	75,450	12,342	8,653	12,342	10,890
75,450	75,500	12,353	8,659	12,353	10,901
75,500	75,550	12,364	8,665	12,364	10,912
75,550	75,600	12,375	8,671	12,375	10,923
75,600	75,650	12,386	8,677	12,386	10,934
75,650	75,700	12,397	8,683	12,397	10,945
75,700	75,750	12,408	8,689	12,408	10,956
75,750	75,800	12,419	8,695	12,419	10,967
75,800	75,850	12,430	8,701	12,430	10,978
75,850	75,900	12,441	8,707	12,441	10,989
75,900	75,950	12,452	8,713	12,452	11,000
75,950	76,000	12,463	8,719	12,463	11,011
76,000					
76,000	76,050	12,474	8,725	12,474	11,022
76,050	76,100	12,485	8,731	12,485	11,033
76,100	76,150	12,496	8,737	12,496	11,044
76,150	76,200	12,507	8,743	12,507	11,055
76,200	76,250	12,518	8,749	12,518	11,066
76,250	76,300	12,529	8,755	12,529	11,077
76,300	76,350	12,540	8,761	12,540	11,088
76,350	76,400	12,551	8,767	12,551	11,099
76,400	76,450	12,562	8,773	12,562	11,110
76,450	76,500	12,573	8,779	12,573	11,121
76,500	76,550	12,584	8,785	12,584	11,132
76,550	76,600	12,595	8,791	12,595	11,143
76,600	76,650	12,606	8,797	12,606	11,154
76,650	76,700	12,617	8,803	12,617	11,165
76,700	76,750	12,628	8,809	12,628	11,176
76,750	76,800	12,639	8,815	12,639	11,187
76,800	76,850	12,650	8,821	12,650	11,198
76,850	76,900	12,661	8,827	12,661	11,209
76,900	76,950	12,672	8,833	12,672	11,220
76,950	77,000	12,683	8,839	12,683	11,231
77,000					
77,000	77,050	12,694	8,845	12,694	11,242
77,050	77,100	12,705	8,851	12,705	11,253
77,100	77,150	12,716	8,857	12,716	11,264
77,150	77,200	12,727	8,863	12,727	11,275
77,200	77,250	12,738	8,869	12,738	11,286
77,250	77,300	12,749	8,875	12,749	11,297
77,300	77,350	12,760	8,881	12,760	11,308
77,350	77,400	12,771	8,887	12,771	11,319
77,400	77,450	12,782	8,893	12,782	11,330
77,450	77,500	12,793	8,899	12,793	11,341
77,500	77,550	12,804	8,905	12,804	11,352
77,550	77,600	12,815	8,911	12,815	11,363
77,600	77,650	12,826	8,917	12,826	11,374
77,650	77,700	12,837	8,923	12,837	11,385
77,700	77,750	12,848	8,929	12,848	11,396
77,750	77,800	12,859	8,935	12,859	11,407
77,800	77,850	12,870	8,941	12,870	11,418
77,850	77,900	12,881	8,947	12,881	11,429
77,900	77,950	12,892	8,953	12,892	11,440
77,950	78,000	12,903	8,959	12,903	11,451

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
78,000					
78,000	78,050	12,914	8,965	12,914	11,462
78,050	78,100	12,925	8,971	12,925	11,473
78,100	78,150	12,936	8,977	12,936	11,484
78,150	78,200	12,947	8,983	12,947	11,495
78,200	78,250	12,958	8,989	12,958	11,506
78,250	78,300	12,969	8,995	12,969	11,517
78,300	78,350	12,980	9,001	12,980	11,528
78,350	78,400	12,991	9,007	12,991	11,539
78,400	78,450	13,002	9,013	13,002	11,550
78,450	78,500	13,013	9,019	13,013	11,561
78,500	78,550	13,024	9,025	13,024	11,572
78,550	78,600	13,035	9,031	13,035	11,583
78,600	78,650	13,046	9,037	13,046	11,594
78,650	78,700	13,057	9,043	13,057	11,605
78,700	78,750	13,068	9,049	13,068	11,616
78,750	78,800	13,079	9,055	13,079	11,627
78,800	78,850	13,090	9,061	13,090	11,638
78,850	78,900	13,101	9,067	13,101	11,649
78,900	78,950	13,112	9,073	13,112	11,660
78,950	79,000	13,123	9,079	13,123	11,671
79,000					
79,000	79,050	13,134	9,085	13,134	11,682
79,050	79,100	13,145	9,091	13,145	11,693
79,100	79,150	13,156	9,097	13,156	11,704
79,150	79,200	13,167	9,103	13,167	11,715
79,200	79,250	13,178	9,109	13,178	11,726
79,250	79,300	13,189	9,115	13,189	11,737
79,300	79,350	13,200	9,121	13,200	11,748
79,350	79,400	13,211	9,127	13,211	11,759
79,400	79,450	13,222	9,133	13,222	11,770
79,450	79,500	13,233	9,139	13,233	11,781
79,500	79,550	13,244	9,145	13,244	11,792
79,550	79,600	13,255	9,151	13,255	11,803
79,600	79,650	13,266	9,157	13,266	11,814
79,650	79,700	13,277	9,163	13,277	11,825
79,700	79,750	13,288	9,169	13,288	11,836
79,750	79,800	13,299	9,175	13,299	11,847
79,800	79,850	13,310	9,181	13,310	11,858
79,850	79,900	13,321	9,187	13,321	11,869
79,900	79,950	13,332	9,193	13,332	11,880
79,950	80,000	13,343	9,199	13,343	11,891
80,000					
80,000	80,050	13,354	9,205	13,354	11,902
80,050	80,100	13,365	9,211	13,365	11,913
80,100	80,150	13,376	9,217	13,376	11,924
80,150	80,200	13,387	9,223	13,387	11,935
80,200	80,250	13,398	9,229	13,398	11,946
80,250	80,300	13,409	9,235	13,409	11,957
80,300	80,350	13,420	9,241	13,420	11,968
80,350	80,400	13,431	9,247	13,431	11,979
80,400	80,450	13,442	9,253	13,442	11,990
80,450	80,500	13,453	9,259	13,453	12,001
80,500	80,550	13,464	9,265	13,464	12,012
80,550	80,600	13,475	9,271	13,475	12,023
80,600	80,650	13,486	9,277	13,486	12,034
80,650	80,700	13,497	9,283	13,497	12,045
80,700	80,750	13,508	9,289	13,508	12,056
80,750	80,800	13,519	9,295	13,519	12,067
80,800	80,850	13,530	9,301	13,530	12,078
80,850	80,900	13,541	9,307	13,541	12,089
80,900	80,950	13,552	9,313	13,552	12,100
80,950	81,000	13,563	9,319	13,563	12,111

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
81,000					
81,000	81,050	13,574	9,325	13,574	12,122
81,050	81,100	13,585	9,334	13,585	12,133
81,100	81,150	13,596	9,345	13,596	12,144
81,150	81,200	13,607	9,356	13,607	12,155
81,200	81,250	13,618	9,367	13,618	12,166
81,250	81,300	13,629	9,378	13,629	12,177
81,300	81,350	13,640	9,389	13,640	12,188
81,350	81,400	13,651	9,400	13,651	12,199
81,400	81,450	13,662	9,411	13,662	12,210
81,450	81,500	13,673	9,422	13,673	12,221
81,500	81,550	13,684	9,433	13,684	12,232
81,550	81,600	13,695	9,444	13,695	12,243
81,600	81,650	13,706	9,455	13,706	12,254
81,650	81,700	13,717	9,466	13,717	12,265
81,700	81,750	13,728	9,477	13,728	12,276
81,750	81,800	13,739	9,488	13,739	12,287
81,800	81,850	13,750	9,499	13,750	12,298
81,850	81,900	13,761	9,510	13,761	12,309
81,900	81,950	13,772	9,521	13,772	12,320
81,950	82,000	13,783	9,532	13,783	12,331
82,000					
82,000	82,050	13,794	9,543	13,794	12,342
82,050	82,100	13,805	9,554	13,805	12,353
82,100	82,150	13,816	9,565	13,816	12,364
82,150	82,200	13,827	9,576	13,827	12,375
82,200	82,250	13,838	9,587	13,838	12,386
82,250	82,300	13,849	9,598	13,849	12,397
82,300	82,350	13,860	9,609	13,860	12,408
82,350	82,400	13,871	9,620	13,871	12,419
82,400	82,450	13,882	9,631	13,882	12,430
82,450	82,500	13,893	9,642	13,893	12,441
82,500	82,550	13,904	9,653	13,904	12,452
82,550	82,600	13,915	9,664	13,915	12,463
82,600	82,650	13,926	9,675	13,926	12,474
82,650	82,700	13,937	9,686	13,937	12,485
82,700	82,750	13,948	9,697	13,948	12,496
82,750	82,800	13,959	9,708	13,959	12,507
82,800	82,850	13,970	9,719	13,970	12,518
82,850	82,900	13,981	9,730	13,981	12,529
82,900	82,950	13,992	9,741	13,992	12,540
82,950	83,000	14,003	9,752	14,003	12,551
83,000					
83,000	83,050	14,014	9,763	14,014	12,562
83,050	83,100	14,025	9,774	14,025	12,573
83,100	83,150	14,036	9,785	14,036	12,584
83,150	83,200	14,047	9,796	14,047	12,595
83,200	83,250	14,058	9,807	14,058	12,606
83,250	83,300	14,069	9,818	14,069	12,617
83,300	83,350	14,080	9,829	14,080	12,628
83,350	83,400	14,091	9,840	14,091	12,639
83,400	83,450	14,102	9,851	14,102	12,650
83,450	83,500	14,113	9,862	14,113	12,661
83,500	83,550	14,124	9,873	14,124	12,672
83,550	83,600	14,135	9,884	14,135	12,683
83,600	83,650	14,146	9,895	14,146	12,694
83,650	83,700	14,157	9,906	14,157	12,705
83,700	83,750	14,168	9,917	14,168	12,716
83,750	83,800	14,179	9,928	14,179	12,727
83,800	83,850	14,190	9,939	14,190	12,738
83,850	83,900	14,201	9,950	14,201	12,749
83,900	83,950	14,212	9,961	14,212	12,760
83,950	84,000	14,223	9,972	14,223	12,771

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
84,000					
84,000	84,050	14,234	9,983	14,234	12,782
84,050	84,100	14,245	9,994	14,245	12,793
84,100	84,150	14,256	10,005	14,256	12,804
84,150	84,200	14,267	10,016	14,267	12,815
84,200	84,250	14,278	10,027	14,278	12,826
84,250	84,300	14,289	10,038	14,289	12,837
84,300	84,350	14,300	10,049	14,300	12,848
84,350	84,400	14,311	10,060	14,311	12,859
84,400	84,450	14,322	10,071	14,322	12,870
84,450	84,500	14,333	10,082	14,333	12,881
84,500	84,550	14,344	10,093	14,344	12,892
84,550	84,600	14,355	10,104	14,355	12,903
84,600	84,650	14,366	10,115	14,366	12,914
84,650	84,700	14,377	10,126	14,377	12,925
84,700	84,750	14,388	10,137	14,388	12,936
84,750	84,800	14,399	10,148	14,399	12,947
84,800	84,850	14,410	10,159	14,410	12,958
84,850	84,900	14,421	10,170	14,421	12,969
84,900	84,950	14,432	10,181	14,432	12,980
84,950	85,000	14,443	10,192	14,443	12,991
85,000					
85,000	85,050	14,454	10,203	14,454	13,002
85,050	85,100	14,465	10,214	14,465	13,013
85,100	85,150	14,476	10,225	14,476	13,024
85,150	85,200	14,487	10,236	14,487	13,035
85,200	85,250	14,498	10,247	14,498	13,046
85,250	85,300	14,509	10,258	14,509	13,057
85,300	85,350	14,520	10,269	14,520	13,068
85,350	85,400	14,531	10,280	14,531	13,079
85,400	85,450	14,542	10,291	14,542	13,090
85,450	85,500	14,553	10,302	14,553	13,101
85,500	85,550	14,564	10,313	14,564	13,112
85,550	85,600	14,575	10,324	14,575	13,123
85,600	85,650	14,586	10,335	14,586	13,134
85,650	85,700	14,597	10,346	14,597	13,145
85,700	85,750	14,608	10,357	14,608	13,156
85,750	85,800	14,619	10,368	14,619	13,167
85,800	85,850	14,630	10,379	14,630	13,178
85,850	85,900	14,641	10,390	14,641	13,189
85,900	85,950	14,652	10,401	14,652	13,200
85,950	86,000	14,663	10,412	14,663	13,211
86,000					
86,000	86,050	14,674	10,423	14,674	13,222
86,050	86,100	14,685	10,434	14,685	13,233
86,100	86,150	14,696	10,445	14,696	13,244
86,150	86,200	14,707	10,456	14,707	13,255
86,200	86,250	14,718	10,467	14,718	13,266
86,250	86,300	14,729	10,478	14,729	13,277
86,300	86,350	14,740	10,489	14,740	13,288
86,350	86,400	14,751	10,500	14,751	13,299
86,400	86,450	14,763	10,511	14,763	13,311
86,450	86,500	14,775	10,522	14,775	13,323
86,500	86,550	14,787	10,533	14,787	13,335
86,550	86,600	14,799	10,544	14,799	13,347
86,600	86,650	14,811	10,555	14,811	13,359
86,650	86,700	14,823	10,566	14,823	13,371
86,700	86,750	14,835	10,577	14,835	13,383
86,750	86,800	14,847	10,588	14,847	13,395
86,800	86,850	14,859	10,599	14,859	13,407
86,850	86,900	14,871	10,610	14,871	13,419
86,900	86,950	14,883	10,621	14,883	13,431
86,950	87,000	14,895	10,632	14,895	13,443

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
87,000					
87,000	87,050	14,907	10,643	14,907	13,455
87,050	87,100	14,919	10,654	14,919	13,467
87,100	87,150	14,931	10,665	14,931	13,479
87,150	87,200	14,943	10,676	14,943	13,491
87,200	87,250	14,955	10,687	14,955	13,503
87,250	87,300	14,967	10,698	14,967	13,515
87,300	87,350	14,979	10,709	14,979	13,527
87,350	87,400	14,991	10,720	14,991	13,539
87,400	87,450	15,003	10,731	15,003	13,551
87,450	87,500	15,015	10,742	15,015	13,563
87,500	87,550	15,027	10,753	15,027	13,575
87,550	87,600	15,039	10,764	15,039	13,587
87,600	87,650	15,051	10,775	15,051	13,599
87,650	87,700	15,063	10,786	15,063	13,611
87,700	87,750	15,075	10,797	15,075	13,623
87,750	87,800	15,087	10,808	15,087	13,635
87,800	87,850	15,099	10,819	15,099	13,647
87,850	87,900	15,111	10,830	15,111	13,659
87,900	87,950	15,123	10,841	15,123	13,671
87,950	88,000	15,135	10,852	15,135	13,683
88,000					
88,000	88,050	15,147	10,863	15,147	13,695
88,050	88,100	15,159	10,874	15,159	13,707
88,100	88,150	15,171	10,885	15,171	13,719
88,150	88,200	15,183	10,896	15,183	13,731
88,200	88,250	15,195	10,907	15,195	13,743
88,250	88,300	15,207	10,918	15,207	13,755
88,300	88,350	15,219	10,929	15,219	13,767
88,350	88,400	15,231	10,940	15,231	13,779
88,400	88,450	15,243	10,951	15,243	13,791
88,450	88,500	15,255	10,962	15,255	13,803
88,500	88,550	15,267	10,973	15,267	13,815
88,550	88,600	15,279	10,984	15,279	13,827
88,600	88,650	15,291	10,995	15,291	13,839
88,650	88,700	15,303	11,006	15,303	13,851
88,700	88,750	15,315	11,017	15,315	13,863
88,750	88,800	15,327	11,028	15,327	13,875
88,800	88,850	15,339	11,039	15,339	13,887
88,850	88,900	15,351	11,050	15,351	13,899
88,900	88,950	15,363	11,061	15,363	13,911
88,950	89,000	15,375	11,072	15,375	13,923
89,000					
89,000	89,050	15,387	11,083	15,387	13,935
89,050	89,100	15,399	11,094	15,399	13,947
89,100	89,150	15,411	11,105	15,411	13,959
89,150	89,200	15,423	11,116	15,423	13,971
89,200	89,250	15,435	11,127	15,435	13,983
89,250	89,300	15,447	11,138	15,447	13,995
89,300	89,350	15,459	11,149	15,459	14,007
89,350	89,400	15,471	11,160	15,471	14,019
89,400	89,450	15,483	11,171	15,483	14,031
89,450	89,500	15,495	11,182	15,495	14,043
89,500	89,550	15,507	11,193	15,507	14,055
89,550	89,600	15,519	11,204	15,519	14,067
89,600	89,650	15,531	11,215	15,531	14,079
89,650	89,700	15,543	11,226	15,543	14,091
89,700	89,750	15,555	11,237	15,555	14,103
89,750	89,800	15,567	11,248	15,567	14,115
89,800	89,850	15,579	11,259	15,579	14,127
89,850	89,900	15,591	11,270	15,591	14,139
89,900	89,950	15,603	11,281	15,603	14,151
89,950	90,000	15,615	11,292	15,615	14,163

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
90,000					
90,000	90,050	15,627	11,303	15,627	14,175
90,050	90,100	15,639	11,314	15,639	14,187
90,100	90,150	15,651	11,325	15,651	14,199
90,150	90,200	15,663	11,336	15,663	14,211
90,200	90,250	15,675	11,347	15,675	14,223
90,250	90,300	15,687	11,358	15,687	14,235
90,300	90,350	15,699	11,369	15,699	14,247
90,350	90,400	15,711	11,380	15,711	14,259
90,400	90,450	15,723	11,391	15,723	14,271
90,450	90,500	15,735	11,402	15,735	14,283
90,500	90,550	15,747	11,413	15,747	14,295
90,550	90,600	15,759	11,424	15,759	14,307
90,600	90,650	15,771	11,435	15,771	14,319
90,650	90,700	15,783	11,446	15,783	14,331
90,700	90,750	15,795	11,457	15,795	14,343
90,750	90,800	15,807	11,468	15,807	14,355
90,800	90,850	15,819	11,479	15,819	14,367
90,850	90,900	15,831	11,490	15,831	14,379
90,900	90,950	15,843	11,501	15,843	14,391
90,950	91,000	15,855	11,512	15,855	14,403
91,000					
91,000	91,050	15,867	11,523	15,867	14,415
91,050	91,100	15,879	11,534	15,879	14,427
91,100	91,150	15,891	11,545	15,891	14,439
91,150	91,200	15,903	11,556	15,903	14,451
91,200	91,250	15,915	11,567	15,915	14,463
91,250	91,300	15,927	11,578	15,927	14,475
91,300	91,350	15,939	11,589	15,939	14,487
91,350	91,400	15,951	11,600	15,951	14,499
91,400	91,450	15,963	11,611	15,963	14,511
91,450	91,500	15,975	11,622	15,975	14,523
91,500	91,550	15,987	11,633	15,987	14,535
91,550	91,600	15,999	11,644	15,999	14,547
91,600	91,650	16,011	11,655	16,011	14,559
91,650	91,700	16,023	11,666	16,023	14,571
91,700	91,750	16,035	11,677	16,035	14,583
91,750	91,800	16,047	11,688	16,047	14,595
91,800	91,850	16,059	11,699	16,059	14,607
91,850	91,900	16,071	11,710	16,071	14,619
91,900	91,950	16,083	11,721	16,083	14,631
91,950	92,000	16,095	11,732	16,095	14,643
92,000					
92,000	92,050	16,107	11,743	16,107	14,655
92,050	92,100	16,119	11,754	16,119	14,667
92,100	92,150	16,131	11,765	16,131	14,679
92,150	92,200	16,143	11,776	16,143	14,691
92,200	92,250	16,155	11,787	16,155	14,703
92,250	92,300	16,167	11,798	16,167	14,715
92,300	92,350	16,179	11,809	16,179	14,727
92,350	92,400	16,191	11,820	16,191	14,739
92,400	92,450	16,203	11,831	16,203	14,751
92,450	92,500	16,215	11,842	16,215	14,763
92,500	92,550	16,227	11,853	16,227	14,775
92,550	92,600	16,239	11,864	16,239	14,787
92,600	92,650	16,251	11,875	16,251	14,799
92,650	92,700	16,263	11,886	16,263	14,811
92,700	92,750	16,275	11,897	16,275	14,823
92,750	92,800	16,287	11,908	16,287	14,835
92,800	92,850	16,299	11,919	16,299	14,847
92,850	92,900	16,311	11,930	16,311	14,859
92,900	92,950	16,323	11,941	16,323	14,871
92,950	93,000	16,335	11,952	16,335	14,883

(Continued)

* This column must also be used by a qualifying widow(er).

2021 Tax Table — *Continued*

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
93,000					
93,000	93,050	16,347	11,963	16,347	14,895
93,050	93,100	16,359	11,974	16,359	14,907
93,100	93,150	16,371	11,985	16,371	14,919
93,150	93,200	16,383	11,996	16,383	14,931
93,200	93,250	16,395	12,007	16,395	14,943
93,250	93,300	16,407	12,018	16,407	14,955
93,300	93,350	16,419	12,029	16,419	14,967
93,350	93,400	16,431	12,040	16,431	14,979
93,400	93,450	16,443	12,051	16,443	14,991
93,450	93,500	16,455	12,062	16,455	15,003
93,500	93,550	16,467	12,073	16,467	15,015
93,550	93,600	16,479	12,084	16,479	15,027
93,600	93,650	16,491	12,095	16,491	15,039
93,650	93,700	16,503	12,106	16,503	15,051
93,700	93,750	16,515	12,117	16,515	15,063
93,750	93,800	16,527	12,128	16,527	15,075
93,800	93,850	16,539	12,139	16,539	15,087
93,850	93,900	16,551	12,150	16,551	15,099
93,900	93,950	16,563	12,161	16,563	15,111
93,950	94,000	16,575	12,172	16,575	15,123
94,000					
94,000	94,050	16,587	12,183	16,587	15,135
94,050	94,100	16,599	12,194	16,599	15,147
94,100	94,150	16,611	12,205	16,611	15,159
94,150	94,200	16,623	12,216	16,623	15,171
94,200	94,250	16,635	12,227	16,635	15,183
94,250	94,300	16,647	12,238	16,647	15,195
94,300	94,350	16,659	12,249	16,659	15,207
94,350	94,400	16,671	12,260	16,671	15,219
94,400	94,450	16,683	12,271	16,683	15,231
94,450	94,500	16,695	12,282	16,695	15,243
94,500	94,550	16,707	12,293	16,707	15,255
94,550	94,600	16,719	12,304	16,719	15,267
94,600	94,650	16,731	12,315	16,731	15,279
94,650	94,700	16,743	12,326	16,743	15,291
94,700	94,750	16,755	12,337	16,755	15,303
94,750	94,800	16,767	12,348	16,767	15,315
94,800	94,850	16,779	12,359	16,779	15,327
94,850	94,900	16,791	12,370	16,791	15,339
94,900	94,950	16,803	12,381	16,803	15,351
94,950	95,000	16,815	12,392	16,815	15,363
95,000					
95,000	95,050	16,827	12,403	16,827	15,375
95,050	95,100	16,839	12,414	16,839	15,387
95,100	95,150	16,851	12,425	16,851	15,399
95,150	95,200	16,863	12,436	16,863	15,411
95,200	95,250	16,875	12,447	16,875	15,423
95,250	95,300	16,887	12,458	16,887	15,435
95,300	95,350	16,899	12,469	16,899	15,447
95,350	95,400	16,911	12,480	16,911	15,459
95,400	95,450	16,923	12,491	16,923	15,471
95,450	95,500	16,935	12,502	16,935	15,483
95,500	95,550	16,947	12,513	16,947	15,495
95,550	95,600	16,959	12,524	16,959	15,507
95,600	95,650	16,971	12,535	16,971	15,519
95,650	95,700	16,983	12,546	16,983	15,531
95,700	95,750	16,995	12,557	16,995	15,543
95,750	95,800	17,007	12,568	17,007	15,555
95,800	95,850	17,019	12,579	17,019	15,567
95,850	95,900	17,031	12,590	17,031	15,579
95,900	95,950	17,043	12,601	17,043	15,591
95,950	96,000	17,055	12,612	17,055	15,603

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
96,000					
96,000	96,050	17,067	12,623	17,067	15,615
96,050	96,100	17,079	12,634	17,079	15,627
96,100	96,150	17,091	12,645	17,091	15,639
96,150	96,200	17,103	12,656	17,103	15,651
96,200	96,250	17,115	12,667	17,115	15,663
96,250	96,300	17,127	12,678	17,127	15,675
96,300	96,350	17,139	12,689	17,139	15,687
96,350	96,400	17,151	12,700	17,151	15,699
96,400	96,450	17,163	12,711	17,163	15,711
96,450	96,500	17,175	12,722	17,175	15,723
96,500	96,550	17,187	12,733	17,187	15,735
96,550	96,600	17,199	12,744	17,199	15,747
96,600	96,650	17,211	12,755	17,211	15,759
96,650	96,700	17,223	12,766	17,223	15,771
96,700	96,750	17,235	12,777	17,235	15,783
96,750	96,800	17,247	12,788	17,247	15,795
96,800	96,850	17,259	12,799	17,259	15,807
96,850	96,900	17,271	12,810	17,271	15,819
96,900	96,950	17,283	12,821	17,283	15,831
96,950	97,000	17,295	12,832	17,295	15,843
97,000					
97,000	97,050	17,307	12,843	17,307	15,855
97,050	97,100	17,319	12,854	17,319	15,867
97,100	97,150	17,331	12,865	17,331	15,879
97,150	97,200	17,343	12,876	17,343	15,891
97,200	97,250	17,355	12,887	17,355	15,903
97,250	97,300	17,367	12,898	17,367	15,915
97,300	97,350	17,379	12,909	17,379	15,927
97,350	97,400	17,391	12,920	17,391	15,939
97,400	97,450	17,403	12,931	17,403	15,951
97,450	97,500	17,415	12,942	17,415	15,963
97,500	97,550	17,427	12,953	17,427	15,975
97,550	97,600	17,439	12,964	17,439	15,987
97,600	97,650	17,451	12,975	17,451	15,999
97,650	97,700	17,463	12,986	17,463	16,011
97,700	97,750	17,475	12,997	17,475	16,023
97,750	97,800	17,487	13,008	17,487	16,035
97,800	97,850	17,499	13,019	17,499	16,047
97,850	97,900	17,511	13,030	17,511	16,059
97,900	97,950	17,523	13,041	17,523	16,071
97,950	98,000	17,535	13,052	17,535	16,083
98,000					
98,000	98,050	17,547	13,063	17,547	16,095
98,050	98,100	17,559	13,074	17,559	16,107
98,100	98,150	17,571	13,085	17,571	16,119
98,150	98,200	17,583	13,096	17,583	16,131
98,200	98,250	17,595	13,107	17,595	16,143
98,250	98,300	17,607	13,118	17,607	16,155
98,300	98,350	17,619	13,129	17,619	16,167
98,350	98,400	17,631	13,140	17,631	16,179
98,400	98,450	17,643	13,151	17,643	16,191
98,450	98,500	17,655	13,162	17,655	16,203
98,500	98,550	17,667	13,173	17,667	16,215
98,550	98,600	17,679	13,184	17,679	16,227
98,600	98,650	17,691	13,195	17,691	16,239
98,650	98,700	17,703	13,206	17,703	16,251
98,700	98,750	17,715	13,217	17,715	16,263
98,750	98,800	17,727	13,228	17,727	16,275
98,800	98,850	17,739	13,239	17,739	16,287
98,850	98,900	17,751	13,250	17,751	16,299
98,900	98,950	17,763	13,261	17,763	16,311
98,950	99,000	17,775	13,272	17,775	16,323

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
99,000					
99,000	99,050	17,787	13,283	17,787	16,335
99,050	99,100	17,799	13,294	17,799	16,347
99,100	99,150	17,811	13,305	17,811	16,359
99,150	99,200	17,823	13,316	17,823	16,371
99,200	99,250	17,835	13,327	17,835	16,383
99,250	99,300	17,847	13,338	17,847	16,395
99,300	99,350	17,859	13,349	17,859	16,407
99,350	99,400	17,871	13,360	17,871	16,419
99,400	99,450	17,883	13,371	17,883	16,431
99,450	99,500	17,895	13,382	17,895	16,443
99,500	99,550	17,907	13,393	17,907	16,455
99,550	99,600	17,919	13,404	17,919	16,467
99,600	99,650	17,931	13,415	17,931	16,479
99,650	99,700	17,943	13,426	17,943	16,491
99,700	99,750	17,955	13,437	17,955	16,503
99,750	99,800	17,967	13,448	17,967	16,515
99,800	99,850	17,979	13,459	17,979	16,527
99,850	99,900	17,991	13,470	17,991	16,539
99,900	99,950	18,003	13,481	18,003	16,551
99,950	100,000	18,015	13,492	18,015	16,563

$100,000 or over use the Tax Computation Worksheet

* This column must also be used by a qualifying widow(er).

2021 Tax Computation Worksheet—Line 16

CAUTION *See the instructions for line 16 to see if you must use the worksheet below to figure your tax.*

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. If line 15 is—	**(a)** Enter the amount from line 15	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least $100,000 but not over $164,925	$	× 24% (0.24)	$	$ 5,979.00	$
Over $164,925 but not over $209,425	$	× 32% (0.32)	$	$ 19,173.00	$
Over $209,425 but not over $523,600	$	× 35% (0.35)	$	$ 25,455.75	$
Over $523,600	$	× 37% (0.37)	$	$ 35,927.75	$

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. If line 15 is—	**(a)** Enter the amount from line 15	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least $100,000 but not over $172,750	$	× 22% (0.22)	$	$ 8,503.00	$
Over $172,750 but not over $329,850	$	× 24% (0.24)	$	$ 11,958.00	$
Over $329,850 but not over $418,850	$	× 32% (0.32)	$	$ 38,346.00	$
Over $418,850 but not over $628,300	$	× 35% (0.35)	$	$ 50,911.50	$
Over $628,300	$	× 37% (0.37)	$	$ 63,477.50	$

Section C—Use if your filing status is **Married filing separately.** Complete the row below that applies to you.

Taxable income. If line 15 is—	**(a)** Enter the amount from line 15	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least $100,000 but not over $164,925	$	× 24% (0.24)	$	$ 5,979.00	$
Over $164,925 but not over $209,425	$	× 32% (0.32)	$	$ 19,173.00	$
Over $209,425 but not over $314,150	$	× 35% (0.35)	$	$ 25,455.75	$
Over $314,150	$	× 37% (0.37)	$	$ 31,738.75	$

Section D—Use if your filing status is **Head of household.** Complete the row below that applies to you.

Taxable income. If line 15 is—	**(a)** Enter the amount from line 15	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least $100,000 but not over $164,900	$	× 24% (0.24)	$	$ 7,431.00	$
Over $164,900 but not over $209,400	$	× 32% (0.32)	$	$ 20,623.00	$
Over $209,400 but not over $523,600	$	× 35% (0.35)	$	$ 26,905.00	$
Over $523,600	$	× 37% (0.37)	$	$ 37,377.00	$

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.

Voter Registration

Do you need to check or update your voter registration? Visit *Vote.gov* to confirm with your state election office.

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 *IRS.gov/FreeFile* for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return.
- Make sure you entered the correct name and social security number (SSN) for each dependent you claim in the *Dependents* section. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 18 who is a qualifying child for the child tax credit or each dependent who qualifies you for the credit for other dependents, make sure you checked the appropriate box in column (4) of the *Dependents* section.
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, 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 16.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040 or 1040-SR. 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 your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- 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 12a 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 7.
- 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 qualifying children you have who have valid SSNs.
- Remember to sign and date Form 1040 or 1040-SR and enter your occupation(s).
- Attach your Form(s) W-2 and other required 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 on your payment. See the instructions for line 37 for details.
- Make sure to check *Where Do You File?* before mailing your return. Over the next several years, the IRS will be reducing the number of paper tax return processing sites. Because of this, you may need to mail your return to a different address than you have in the past.
- Don't 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.
- Make sure that if you, your spouse with whom you are filing a joint return, or your dependent was enrolled in Marketplace coverage, and advance payments of the premium tax credit were made for the coverage, that you attach Form 8962. For tax years other than 2020, you may have to repay excess advance payments, even if someone else enrolled you, your spouse, or your dependent in the Marketplace coverage. Excess advance payments may also have to be repaid if you enrolled someone in Marketplace coverage, you don't claim that individual as a dependent, and no one else claims that individual as a dependent. See the instructions for Schedule 2, line 2, and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

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 understatement of tax because your spouse omitted income or claimed false deductions or credits; (b) you are divorced, separated, or no longer living with your spouse; or (c) given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state 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. Don't file Form 8857 with your Form 1040 or 1040-SR. For more information, see Pub. 971 and Form 8857, or you can call the Innocent Spouse office toll free at 855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2022

TIP *You can use the Tax Withholding Estimator 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 don't have to make estimated tax payments if you expect that your 2022 Form 1040 or 1040-SR will show a tax refund or a tax balance due of less than $1,000. If your total estimated tax for 2022 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.

Secure Your Tax Records From Identity Theft

TIP *All taxpayers can now apply for an Identity Protection PIN (IP PIN). Use the* Get An IP PIN *tool on IRS.gov to request an IP PIN, file Form 15227 if your income is $72,000 or less, or make an appointment to visit a Taxpayer Assistance Center.*

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 return 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. 5027.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit *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 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 800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service, available at *www.gsa.gov/fedrelay*.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contact 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 *phishing@irs.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 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 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at *spam@uce.gov* or report them at *ftc.gov/complaint*. You can contact them at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 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.

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. Don't add your gift to any tax you may owe. See the instructions for line 37 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to *www.treasurydirect.gov* and click on "How to Make a Contribution to Reduce the Debt."

TIP *You may be able to deduct this gift on your 2022 tax return.*

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 1040-X to change a return you already filed. Generally, Form 1040-X 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 1040-X 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.

Need a Copy of Your Tax Return Information?

Tax return transcripts are free and are generally used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax return preparation. To get a free transcript:

- Visit *IRS.gov/Transcript*,
- Use Form 4506-T or 4506T-EZ, or
- Call us at 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 records 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 2021, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal 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 2021 and you didn't remarry in 2021, or if your spouse died in 2022 before filing a return for 2021, you can file a joint return. A joint return should show your spouse's 2021 income before death and your income for all of 2021. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, 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 shouldn't 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 are filing 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* or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use *Tax Topic 153* or go to *IRS.gov/Individuals* for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 and 1040-SR instructions. For example, if you are filing a 2018 return in 2022, 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 publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $58,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov to see your options for preparing and filing your return, which include the following.

- **Free File.** Go to *IRS.gov/FreeFile*. See if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to *IRS.gov/VITA*, download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to *IRS.gov/TCE*, download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

Getting answers to your tax law questions. On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to *IRS.gov/Help* for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to *IRS.gov/ITA* 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 for your records.
- Go to *IRS.gov/Pub17* to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2021 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 and 1040-SR instructions) on mobile devices as an eBook at no charge. Or, you can go to *IRS.gov/OrderForms* to place an order and have forms mailed to you within 10 business days.

Access your online account (Individual taxpayers only). Go to *IRS.gov/Account* to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment, view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, your economic impact payment amounts, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- Update your address or manage your communication preferences.
- Go to *IRS.gov/SecureAccess* to review the required identity authentication process.

Access information about your advance child tax credit payments. Go to the child tax credit update portal at *IRS.gov/CTCPortal* to securely access information needed before completing Schedule 8812 (Form 1040).

Using direct deposit. The fastest way to receive a tax refund is to combine *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. IRS issues more than 90% of refunds in less than 21 days.

Refund timing for returns claiming certain credits. The IRS can't issue *refunds before mid-February 2022* for returns that claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This delay applies to the entire refund, not just the portion associated with these credits. This delay does not apply if the return claims the refundable child tax credit unless the return also claims the EIC.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to *IRS.gov/Transcripts*. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to *IRS.gov/Tools* for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/EIC*) determines if you are eligible for the EIC.
- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number.
- The *Tax Withholding Estimator* (*IRS.gov/W4App*) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The *First Time Homebuyer Credit Account Look-up* (*IRS.gov/Homebuyer*) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* (*IRS.gov/SalesTax*) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to *IRS.gov/IDProtection* for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit *IRS.gov/ID* to learn what steps you should take.
- See *Secure Your Tax Records From Identity Theft* under *General Information*, earlier.

Checking on the status of your refund.

- Go to *IRS.gov/Refunds*.
- The IRS can't issue refunds before mid-February 2022 for returns that claimed the EIC or ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official *IRS2Go* app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954. See *Refund Information*, later.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to *IRS.gov/Payments* to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to *IRS.gov/Payments* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/OPA*) 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.
- Use the *Offer in Compromise Pre-Qualifier* (*IRS.gov/OIC*) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to *IRS.gov/WMAR* to track the status of Form 1040-X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to *IRS.gov/LetUsHelp* for the topics people ask about most. If you still need help, IRS TACs provide help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to *IRS.gov/TACLocator* to find the nearest TAC, check hours, available services, and appointment options.

Watching IRS videos. The IRS Video portal, *IRSvideos.gov*, contains video and audio presentations for individuals, small businesses, and tax professionals.

IRS social media. The IRS uses social media tools to share the latest information on tax changes, scam alerts, initiatives, products, and services. Connect with the IRS through the following social media tools: IRS2Go mobile app, Twitter, Facebook, LinkedIn, and Instagram.

- *https://www.facebook.com/IRS*.
- *https://www.twitter.com/IRSnews*.
- *https://www.instagram.com/irsnews*.
- *https://www.linkedin.com/company/irs*.
- *https://www.youtube.com/user/irsvideos*.
- *https://www.irs.gov/newsroom/irs2goapp*.

At the IRS, privacy and security are paramount. We use these tools to share public information with you. Don't post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

We will not be able to answer personal tax or account questions on any of these sites.

Getting tax information in other languages. For taxpayers whose native language isn't English, file a Schedule LEP with your Form 1040 to request a change in your language preference for further communications from the IRS. We also have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- *Spanish* (*IRS.gov/Spanish*).
- *Chinese* (*IRS.gov/Chinese*).
- *Vietnamese* (*IRS.gov/Vietnamese*).
- *Korean* (*IRS.gov/Korean*).
- *Russian* (*IRS.gov/Russian*).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The IRS also offers tax help in other languages at *IRS.gov/mylanguage* and by phone. If you need to speak with the IRS, interpreters are available to help. Hours are Monday through Friday, from 7:00 a.m. to 7:00 p.m. local time (Alaska & Hawaii follow Pacific Time). You may experience some wait time. The best time to call is before 10:00 a.m. local time with Monday being the heaviest traffic day.

Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. We will send you a bill for any amount due.

If you choose to 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 or 1040-SR, page 2. Don't include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 37. For more information on the estimated tax penalty, see *Line 38*, earlier.

Interest

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 or gross 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).

Penalties

Late filing. If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you have a reasonable explanation for filing late, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be $435 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. 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 I.R.B. 609, available at *IRS.gov/irb/2010-17_IRB#NOT-2010-33*.

Other. Other penalties can be imposed for, among other things, negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

Refund Information

where's my refund? To check the status of your refund, go to *IRS.gov/Refunds* or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your refund 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.

The IRS can't issue refunds before mid-February 2022 for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits. This delay does not apply if the return claims the refundable child tax credit unless the return also claims the earned income credit.

To use *Where's My Refund*, 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.

TIP *Updates to refund status are made once a day—usually at night.*

If you don't have Internet access, you can call 800-829-1954, 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistors 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.

Don't send in a copy of your return unless asked to do so.

To get a refund, you must generally 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 is also available in Spanish at *IRS.gov/Spanish* and 800-829-1954.

Instructions for Schedule 1
Additional Income and Adjustments to Income

General Instructions

Use Schedule 1 to report income or adjustments to income that can't be entered directly on Form 1040, 1040-SR, or 1040-NR.

Additional income is entered on Schedule 1, Part I. The amount on line 10 of Schedule 1 is entered on Form 1040, 1040-SR, or 1040-NR, line 8.

Adjustments to income are entered on Schedule 1, Part II. The amount on line 26 is entered on Form 1040 or 1040-SR, line 10; or 1040-NR, line 10a.

Additional Income

Line 1

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

TIP *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.*

If you received a refund, credit, or offset of state or local income taxes in 2021, you may be required to report this amount. If you didn't receive a Form 1099-G, check with the government agency that made the payments to you. Your 2021 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you didn't receive Form 1099-G.

If you chose to apply part or all of the refund to your 2021 estimated state or local income tax, the amount applied is treated as received in 2021. If the refund was for a tax you paid in 2020 and you deducted state and local income taxes on your 2020 Schedule A, use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

Exception. See *Itemized Deduction Recoveries* in Pub. 525 instead of using the State and Local Income Tax Refund Worksheet in these instructions if any of the following applies.

1. You received a refund in 2021 that is for a tax year other than 2020.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2021 of an amount deducted or credit claimed in an earlier year.
3. You had taxable income on your 2020 Form 1040 or 1040-SR, line 15, but no tax on your Form 1040 or 1040-SR, line 16, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.
4. Your 2020 state and local income tax refund is more than your 2020 state and local income tax deduction minus the amount you could have deducted as your 2020 state and local general sales taxes.
5. You made your last payment of 2020 estimated state or local income tax in 2021.
6. You owed alternative minimum tax in 2020.
7. You couldn't use the full amount of credits you were entitled to in 2020 because the total credits were more than the amount shown on your 2020 Form 1040 or 1040-SR, line 16.
8. You could be claimed as a dependent by someone else in 2020.
9. You received a refund because of a jointly filed state or local income tax return, but you aren't filing a joint 2021 Form 1040 or 1040-SR with the same person.

Lines 2a and 2b

Alimony Received

Line 2a

Enter amounts received as alimony or separate maintenance pursuant to a divorce or separation agreement entered into on or before December 31, 2018, unless that agreement was changed after December 31, 2018, to expressly provide that alimony received isn't included in your income. Alimony received is not included in your income if you entered into a divorce or separation agreement after December 31, 2018. If you are including alimony in your income, you must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.

If you are including alimony payments from more than one divorce or separation agreement in your income, enter the total of all alimony received on line 2a.

Line 2b

On line 2b, enter the month and year of your original divorce or separation agreement that relates to the alimony payment, if any, reported on line 2a.

If you have alimony payments from more than one divorce or separation agreement, on line 2b enter the month and year of the divorce or separation agreement for which you received the most income. Attach a statement listing the month and year of the other agreements.

Line 3

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C.

State and Local Income Tax Refund Worksheet—Schedule 1, Line 1

Before you begin: ✓ Be sure you have read the ***Exception*** 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.

1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **don't** enter more than the amount of your state and local income taxes shown on your 2020 Schedule A, line 5d . . . . . **1.** _____

2. Is the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2020 (generally, this is the amount reported on your 2020 Schedule A, line 5d), more than the amount on your 2020 Schedule A, line 5e?

☐ **No.** Enter the amount from line 1 on line 3 and go to line 4.

☐ **Yes.** Subtract the amount on your 2020 Schedule A, line 5e, from the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2020 (generally, this is the amount reported on your 2020 Schedule A, line 5d). **2.** _____

3. Is the amount on line 1 more than the amount on line 2?

☐ **No.** STOP None of your refund is taxable.

☐ **Yes.** Subtract line 2 from line 1. **3.** _____

4. Enter your total itemized deductions from your 2020 Schedule A, line 17. **4.** _____

Note. If the filing status on your 2020 Form 1040 or 1040-SR was married filing separately and your spouse itemized deductions in 2020, skip lines 5 through 7, enter the amount from line 4 on line 8, and go to line 9.

5. Enter the amount shown below for the filing status claimed on your **2020** Form 1040 or 1040-SR.

- Single or married filing separately—$12,400
- Married filing jointly or qualifying widow(er)—$24,800
- Head of household—$18,650

5. _____

6. Check any boxes that apply.*

☐ You were born before January 2, 1956. ☐ You are blind.

☐ Spouse was born before January 2, 1956. ☐ Spouse is blind.

No boxes checked. Enter -0-.

Multiply the number of boxes checked by $1,300 ($1,650 if your 2020 filing status was single or head of household). **6.** _____

*If your filing status is married filing separately, you can check the boxes for your spouse only if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

7. Add lines 5 and 6 . . . . . **7.** _____

8. Is the amount on line 7 less than the amount on line 4?

☐ **No.** STOP None of your refund is taxable.

☐ **Yes.** Subtract line 7 from line 4 . . . . . **8.** _____

9. **Taxable part of your refund.** Enter the **smaller** of line 3 or line 8 here and on Schedule 1, line 1 . . . . . **9.** _____

Line 4

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

Line 7

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2021. Report this amount on line 7.

CAUTION *If the amount reported in box 1 of your Form(s) 1099-G is incorrect, report on line 7 only the actual amount of unemployment compensation paid to you in 2021.*

If you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you aren't itemizing deductions, reduce the amount you report on line 7 by those contributions. If you are itemizing deductions, see the instructions on Form 1099-G.

CAUTION *Your state may issue separate Forms 1099-G for unemployment compensation received from the state and the additional $300 a week federal unemployment compensation related to coronavirus relief. Include all unemployment compensation received on line 7.*

If you received an overpayment of unemployment compensation in 2021 and you repaid any of it in 2021, subtract the amount you repaid from the total amount you received. Enter the result on line 7. Also enter "Repaid" and the amount you repaid on the dotted line next to line 7. If, in 2021, you repaid more than $3,000 of unemployment compensation that you included in gross income in an earlier year, see *Repayments* in Pub. 525 for details on how to report the payment.

TIP *If you received unemployment compensation in 2021, your state may issue an electronic Form 1099-G instead of it being mailed to you. Check your state's unemployment compensation website for more information.*

Lines 8a Through 8z

Other Income

CAUTION *Do not report on line 8a through 8z any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, even if you don't have any business expenses. Also don't report on lines 8a through 8z any nonemployee compensation shown on Form 1099-MISC or 1099-NEC (unless it isn't self-employment income, such as income from a hobby or a sporadic activity). Instead, see the* Instructions for Recipient *included on Form 1099-MISC or 1099-NEC to find out where to report that income.*

Form 1099-K may also include nonemployee compensation. Don't report it on line 8. For more information about what is being reported on Form 1099-K, see the Instructions for Payee *included on that form and visit IRS.gov/Gig.*

Line 8a

Net operating loss (NOL) deduction. Enter on line 8a any NOL deduction from an earlier year. Enter the amount in the preprinted parentheses (as a negative number). The amount of your deduction will be subtracted from the other amounts of income listed on lines 8b through 8z. See Pub. 536 for details.

Line 8b

Gambling income. Enter on line 8b any gambling winnings. Gambling winnings include lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 16.

TIP *Attach Form(s) W-2G to Form 1040 or 1040-SR if any federal income tax was withheld.*

Line 8c

Cancellation of debt. Enter on line 8c any canceled debt. Canceled debt may be shown in box 2 of Form 1099-C. However, part or all of your income from cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.

Line 8d

Foreign earned income exclusion and housing exclusion from Form 2555. Enter the amount of your foreign earned income and housing exclusion from Form 2555, line 45. Enter the amount in the preprinted parentheses (as a negative number). The amount from Form 2555, line 45, will be subtracted from the other amounts of income listed on lines 8a through 8c and lines 8e through 8z. Complete the Foreign Earned Income Tax Worksheet if you enter an amount on Form 2555, line 45.

Line 8e

Taxable health savings account distribution. Enter the taxable amount of distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account holder in 2021, and (b) they were not included in a qualified rollover. See Pub. 969.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.*

Line 8g

Jury duty pay. Also see the instructions for line 24a.

Line 8h

Prizes and awards. Enter prizes and awards but see the instructions for line 8l, *Olympic and Paralympic medals and USOC prize money*, later.

Line 8i

Activity not engaged in for profit income. See Pub. 535.

Line 8j

Stock options. Enter on line 8j any income from the exercise of stock options

not otherwise reported on Form 1040 or 1040-SR, line 1.

Line 8k

Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 24b, later.

Line 8l

Olympic and Paralympic medals and USOC prize money. The value of Olympic and Paralympic medals and the amount of United States Olympic Committee (USOC) prize money you receive on account of your participation in the Olympic or Paralympic Games may be nontaxable. These amounts should be reported to you in box 3 of Form 1099-MISC. To see if these amounts are nontaxable, first figure your adjusted gross income, including the amount of your medals and prize money.

If your adjusted gross income is not more than $1,000,000 ($500,000 if married filing separately), these amounts are nontaxable and you should include the amount in box 3 of Form 1099-MISC on line 8l, then subtract it by including it on line 24c.

Line 8m

Section 951(a) inclusion. Section 951 generally requires that a U.S. shareholder of a controlled foreign corporation include in income its pro rata share of the corporation's subpart F income and its amount determined under section 956. Enter on line 8m from your Forms 5471 the sum of any amounts reported on Schedule I, lines 1a through h and line 2. Remember to attach copies of your Forms 5471 to your return.

Line 8n

Section 951A(a) inclusion. Section 951A generally requires that a U.S. shareholder of a controlled foreign corporation include in income its global intangible low-taxed income (GILTI). Enter on line 8n from your Forms 8992 the sum of any amounts reported on Part II, line 5. Remember to attach copies of your Forms 8992.

CAUTION *If you made a section 962 election and have an income inclusion under section 951 or 951A, do not report that income on line 8m or 8n, as applicable. Instead, report the tax with respect to the section 962 election on Form 1040 or 1040-SR, line 16, and attach a statement showing how you figured the tax that includes the gross amounts of section 951 and section 951A income.*

Line 8o

461(l) excess business loss adjustment. Enter the amount of your excess business loss from Form 461, line 16.

Line 8p

Taxable distributions from an ABLE account. Distributions from this type of account may be taxable if (a) they are more than the designated beneficiary's qualified disability expenses, and (b) they were not included in a qualified rollover. See Pub. 907 for more information.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the Instructions for Form 5329.*

Line 8z

Other income. Use line 8z 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.

CAUTION *Don't include any amounts related to the forgiveness of PPP Loans on this line.*

Examples of income to report on line 8z include the following.

- 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.
- Amounts deemed to be income from a health savings account (HSA) because you didn't remain an eligible individual during the testing period. See Form 8889, Part III.
- Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for Schedule 2, line 17g.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.
- 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) in the case of distributions from a QTP, they are more than the qualified higher education expenses of the designated beneficiary in 2021 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2021; and (b) they were not included in a qualified rollover. Nontaxable distributions from these accounts don't have to be reported on Form 1040 or 1040-SR. This includes rollovers and qualified higher education expenses refunded to a student from a QTP that were recontributed to a QTP with the same designated beneficiary generally within 60 days after the date of refund. See Pub. 970.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.*

Medicaid waiver payments to care provider. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were reported to you in box 1 of Form(s) W-2, include the amount on Form 1040 or 1040-SR, line 1. Also include on line 1 any Medicaid waiver payments you received that you choose to include in earned income for purposes of claiming a credit or other tax benefit, even if you did not receive a Form W-2 reporting these payments. On line 8z, subtract the nontaxable amount of the payments from any income on line 8z and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-7" and the nontaxable amount on line 8z. For more information about these payments, see Pub. 525.

Nontaxable income. Don't report any nontaxable income on line 8z. Examples of nontaxable income include the following.

- Child support.
- Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund or the Homeowner Assistance Fund.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person (including amounts from foreign corporations and foreign partnerships that you treated as gifts) totaling more than $16,815, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Adjustments to Income

Line 11

Educator Expenses

If you were an eligible educator in 2021, you can deduct on line 11 up to $250 of qualified expenses you paid in 2021. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is $500. However, neither spouse can deduct more than $250 of his or her qualified expenses on line 11. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

- For professional development courses you have taken related to the curriculum you teach or to the students you teach; or
- In connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom.

An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense doesn't have to be required to be considered necessary.

TIP *Qualified expenses include amounts paid or incurred in 2021 for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus.*

Qualified expenses don't include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that weren't reported to you in box 1 of your Form W-2.

For more details, use *Tax Topic 458* or see Pub. 529.

Line 12

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 12.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106.

Line 13

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2021. See Form 8889.

Line 14

Moving Expenses

You can deduct moving expenses if you are a member of the Armed Forces on active duty and due to a military order you move because of a permanent change of station. Use *Tax Topic 455* or see Form 3903.

Line 15

Deductible Part of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. The deductible part of your self-employment tax is on line 13 of Schedule SE.

Self-Employed Health Insurance Deduction Worksheet—Schedule 1, Line 17

Before you begin:
- ✓ If, during 2021, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension payee, see the Instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.
- ✓ Be sure you have read the **Exceptions** in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1.	Enter the total amount paid in 2021 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2021 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2021, even if the child wasn't your dependent. But don't 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.**
2.	Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Schedule 1, lines 15 and 16. Don't include Conservation Reserve Program payments exempt from self-employment tax	**2.**
3.	**Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Schedule 1, line 17. **Don't** include this amount in figuring any medical expense deduction on Schedule A	**3.**

**If you used either optional method to figure your net earnings from self-employment, don't enter your net profit. Instead, enter the amount from Schedule SE, line 4b.*

***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 S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.*

Line 16

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 17

Self-Employed Health Insurance Deduction

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 2021, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in *Who Qualifies as Your Dependent* in the Instructions for Form 1040).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C or F.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2021 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C or F, the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2021 and you also report the premium payments or reimbursements as wages on Form 1040 or 1040-SR, line 1.

But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2021, amounts paid for health insurance coverage for that month can't be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2021, don't use amounts paid for coverage for that month to figure the deduction.

CAUTION *A qualified small employer health reimbursement arrangement (QSEHRA) is considered to be a subsidized health plan maintained by an employer.*

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you can't use amounts paid for health insurance coverage for September through December to figure your deduction.

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.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

Exceptions. 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.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan was considered to be established under your business and was obtained through the Marketplace, and advance payments of the premium tax credit were made or you are claiming the premium tax credit.

Line 18

Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 19a, 19b, and 19c Alimony Paid

Line 19a

If you made payments to or for your spouse or former spouse under a divorce or separation agreement entered into on or before December 31, 2018, you may be able to take this deduction. You can't take a deduction for alimony payments you made to or for your spouse if you entered into your divorce or separation agreement after December 31, 2018, or if you entered into the agreement on or before December 31, 2018, and the agreement was changed after December 31, 2018, to expressly provide that alimony received is not included in your former spouse's income. Use *Tax Topic 452* or see Pub. 504.

Line 19c

On line 19c, enter the month and year of your original divorce or separation agreement that relates to this deduction for alimony paid.

Line 20

IRA Deduction

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2021, you must report them on Form 8606.*

TIP *You no longer need to be younger than age 70½ to take a deduction for your contributions to an IRA.*

If you made contributions to a traditional IRA for 2021, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on Schedule 1, line 2a. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590-A. A statement should be sent to you by May 31, 2022, that shows all contributions to your traditional IRA for 2021.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following 10-item list before you fill in the worksheet.

1. 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 Schedule 3, line 4.
2. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2021, don't use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.
3. 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.
4. If you made contributions to your IRA in 2021 that you deducted for 2020, don't include them in the worksheet.
5. 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 1 of Form 1099-NEC, don't include that income on line 8 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 14 of Form 1099-MISC. If it isn't, contact your employer or the payer for the amount of the income.
6. 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 20.
7. Don't include rollover contributions in figuring your deduction. Instead, see the instructions for Form 1040 or 1040-SR, lines 4a and 4b.

8. Don't include trustees' fees that were billed separately and paid by you for your IRA.

9. Don't include any repayments of qualified reservist distributions. You can't deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590-A.

10. If the total of your IRA deduction on line 20 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2021, see Pub. 590-A for special rules.

TIP *You must receive at least a minimum amount from your traditional IRA for each year starting with the year you reach age 72. If you don't receive that minimum distribution amount in the year you become age 72, you must receive that distribution by April 1 of the year following the year you become age 72. If you don't, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590-B.*

Were You Covered by a Retirement Plan?

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 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.

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 weren't 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.

If you were covered by a retirement plan and you file Form 2555 or 8815, or you exclude employer-provided adoption benefits, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you weren't 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 2021.

TIP *You may be able to take the retirement savings contributions credit. See the Schedule 3, line 4, instructions.*

IRA Deduction Worksheet—Schedule 1, Line 20

Before you begin:
- ✓ Be sure you have read the 10-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2021, enter "D" on the dotted line next to Schedule 1, line 20. If you don't, you may get a math error notice from the IRS.

			Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see *Were You Covered by a Retirement Plan*)?	1a.	☐ Yes ☐ No	
b.	If married filing jointly, was your spouse covered by a retirement plan?	1b.		☐ Yes ☐ No
	Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b, if applicable), and go to line 8. • $6,000, if under age 50 at the end of 2021. • $7,000, if age 50 or older at the end of 2021. Otherwise, go to line 2.			
2.	Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2021, enter $76,000. • Qualifying widow(er), enter $125,000. • Married filing jointly, enter $125,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $208,000 for the person who wasn't covered by a plan. • Married filing separately and you lived with your spouse at any time in 2021, enter $10,000.	2a.	_____	2b. _____
3.	Enter the amount from Form 1040 or 1040-SR, line 9	3.	_____	
4.	Enter the total of the amounts from Schedule 1, lines 11 through 19a, plus 23 and 25	4.	_____	
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a.	_____	5b. _____
6.	Is the amount on line 5 less than the amount on line 2? ☐ **No.** STOP None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606. ☐ **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you. • If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. **i.** $6,000, if under age 50 at the end of 2021. **ii.** $7,000, if age 50 or older at the end of 2021. If the result is less than $10,000, go to line 7. • If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. **i.** $6,000, if under age 50 at the end of 2021. **ii.** $7,000 if age 50 or older at the end of 2021. Otherwise, go to line 7.	6a.	_____	6b. _____

IRA Deduction Worksheet—*Continued*

			Your IRA		Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200. • Single, head of household, or married filing separately, multiply by 60% (0.60) (or by 70% (0.70) in the column for the IRA of a person who is age 50 or older at the end of 2021). • Married filing jointly or qualifying widow(er), multiply by 30% (0.30) (or by 35% (0.35) in the column for the IRA of a person who is age 50 or older at the end of 2021). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 60% (0.60) (or by 70% (0.70) if age 50 or older at the end of 2021).	7a.		7b.	
8.	Enter the total of your (and your spouse's if filing jointly): • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 20. • Alimony and separate maintenance payments reported on Schedule 1, line 2a. • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.	8.			
9.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Schedule 1, lines 15 and 16. If zero or less, enter -0-. For more details, see Pub. 590-A	9.			
10.	Add lines 8 and 9	10.			

CAUTION *If married filing jointly and line 10 is less than $12,000 ($13,000 if one spouse is age 50 or older at the end of 2021; $14,000 if both spouses are age 50 or older at the end of 2021), **stop here** and use the worksheet in Pub. 590-A to figure your IRA deduction.*

11.	Enter traditional IRA contributions made, or that will be made by the due date of your 2021 return not counting extensions (April 18, 2022, for most people), for 2021 to your IRA on line 11a and to your spouse's IRA on line 11b	11a.		11b.	
12.	On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Schedule 1, line 20. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	12a.		12b.	

Line 21

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2021 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: $85,000 if single, head of household, or qualifying widow(er); $170,000 if married filing jointly. Use lines 2 through 4 of the worksheet in these instructions to figure your modified AGI.
- You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2021 tax return.

Don't include any amount paid from a distribution of earnings made from a qualified tuition program (QTP) after 2018 to the extent the earnings are treated as tax free because they were used to pay student loan interest.

Use the worksheet in these instructions to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555 or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who were eligible students.

1. Yourself or your spouse.

2. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return;

Student Loan Interest Deduction Worksheet—Schedule 1, Line 21

Before you begin: ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1.	Enter the total interest you paid in 2021 on qualified student loans (see the instructions for line 21). **Don't** enter more than $2,500		1.
2.	Enter the amount from Form 1040 or 1040-SR, line 9	2.	
3.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25	3.	
4.	Subtract line 3 from line 2	4.	
5.	Enter the amount shown below for your filing status. • Single, head of household, or qualifying widow(er)—$70,000 • Married filing jointly—$140,000	5.	
6.	Is the amount on line 4 more than the amount on line 5? ☐ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9. ☐ **Yes.** Subtract line 5 from line 4	6.	
7.	Divide line 6 by $15,000 ($30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7.	.
8.	Multiply line 1 by line 7	8.	
9.	**Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21. **Don't** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	

b. The person had gross income that was equal to or more than the exemption amount for that year or $4,300 for 2021; or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan isn't a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.

Line 22

Line 22 has been reserved for future use.

Line 23

Archer MSA Deduction

See Form 8853.

Lines 24a through 24z

Line 24a

Jury duty pay. Enter your jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury.

Line 24b

Enter the deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit.

Line 24c

Enter the nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l.

Line 24d

Enter reforestation amortization and expenses (see Pub. 535).

Line 24e

Enter repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525).

Line 24f

Enter contributions to section 501(c)(18)(D) pension plans (see Pub. 525).

Line 24g

Enter contributions by certain chaplains to section 403(b) plans (see Pub. 517).

Line 24h

Enter attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the ex-

tent of gross income from such actions (see Pub. 525).

Line 24i

Enter attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income.

Line 24j

Enter the housing deduction from Form 2555.

Line 24k

Enter excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041), box 11, code A. See the Instructions for Schedule K-1 (Form 1041).

Line 24z

Use line 24z to report any adjustments not reported elsewhere. List the type and amount of the adjustment.

Instructions for Schedule 2 Additional Taxes

General Instructions

Use Schedule 2 if you have additional taxes that can't be entered directly on Form 1040, 1040-SR, or 1040-NR.

Include the amount on Schedule 2, line 3, in the total on Form 1040, 1040-SR, or 1040-NR, line 17.

Enter the amount on Schedule 2, line 21, on Form 1040 or 1040-SR, line 23; or 1040-NR, line 23b.

Specific Instructions

Line 1

Alternative Minimum Tax (AMT)

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount is increased to $73,600 ($114,600 if married filing jointly or qualifying widow(er); $57,300 if married filing separately). The income levels at which the AMT exemption begins to phase out has increased to $523,600 ($1,047,200 if married filing jointly or qualifying widow(er)).
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.
- 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 1202 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.
- Net qualified disaster loss and you are reporting your standard deduction on Schedule A, line 16. See the instructions for Form 4684 for more information.

For help with the alternative minimum tax, go to *IRS.gov/AMT*.

Line 2

Excess Advance Premium Tax Credit Repayment

CAUTION *If you have excess advance premium tax credit (APTC) repayments, go to IRS.gov/Form8962 for more information.*

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit paid on their behalf directly to the insurance company. If you, your spouse with whom you are filing a joint return, or your dependent was enrolled in coverage purchased from the Marketplace and advance payments of the premium tax credit were made for the coverage, complete Form 8962 to reconcile (compare) the advance payments with your premium tax credit. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. If the advance credit payments were more than the premium tax credit you can claim, the amount you must repay will be shown on Form 8962, line 29. Enter that amount, if any, on line 2.

You may have to repay excess advance payments of the premium tax credit even if someone else enrolled you, your spouse, or your dependent in Marketplace coverage. In that case, another individual may have received the Form 1095-A for the coverage. You may also have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you don't claim the individual as a dependent on your return, and no one else claims that individual as a dependent. For more information, see the Instructions for Form 8962.

Line 5

Unreported Social Security and Medicare Tax From Form 4137

Enter the total of any taxes from Form 4137.

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.

Don't include the value of any noncash tips, such as tickets or passes. You don't pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

Worksheet To See if You Should Fill in Form 6251—Schedule 2, Line 1

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.

1. Are you filing **Schedule A**?

☐ **No.** Skip lines 1 and 2; subtract Form 1040 or 1040-SR, line 13, or Form 1040-NR, line 13a, from Form 1040, 1040-SR, or 1040-NR, line 11, and enter the result on line 3 and go to line 4.

☐ **Yes.** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15 . . . . . **1.** _____

2. Enter the amount from Schedule A, line 7 . . . . . **2.** _____

3. Add lines 1 and 2 . . . . . **3.** _____

4. Enter any tax refund from Schedule 1, lines 1 and 8z . . . . . **4.** _____

5. Subtract line 4 from line 3 . . . . . **5.** _____

6. Enter the amount shown below for your filing status.

- Single or head of household—$73,600
- Married filing jointly or qualifying widow(er)—$114,600
- Married filing separately—$57,300

. . . . . **6.** _____

7. Is the amount on line 5 more than the amount on line 6?

☐ **No.** STOP Don't complete the rest of this worksheet. You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 1, blank.

☐ **Yes.** Subtract line 6 from line 5 . . . . . **7.** _____

8. Enter the amount shown below for your filing status.

- Single or head of household—$523,600
- Married filing jointly or qualifying widow(er)—$1,047,200
- Married filing separately—$523,600

. . . . . **8.** _____

9. Is the amount on line 5 more than the amount on line 8?

☐ **No.** Enter -0-. Skip line 10. Enter on line 11 the amount from line 7, and go to line 12.

☐ **Yes.** Subtract line 8 from line 5 . . . . . **9.** _____

10. Multiply line 9 by 25% (0.25) and enter the **smaller** of the result or line 6 . . . . . **10.** _____

11. Add lines 7 and 10 . . . . . **11.** _____

12. Is the amount on line 11 more than $199,900 ($99,950 if married filing separately)?

☐ **Yes.** STOP Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.** Multiply line 11 by 26% (0.26) . . . . . **12.** _____

13. Add Form 1040, 1040-SR, or 1040-NR, line 16 (minus any tax from Form 4972), and Schedule 2, line 2. (If you used Schedule J to figure your tax on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16, refigure that tax without using Schedule J before including it in this calculation) . . . . . **13.** _____

Next. Is the amount on line 12 more than the amount on line 13?

☐ **Yes.** Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.** You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 1, blank.

CAUTION *You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but didn't report to your employer.*

Line 6

Unreported Social Security and Medicare Tax From Form 8919

Enter the total of any taxes from Form 8919.

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 6 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040 or 1040-SR, line 1.

Line 8

Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

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.

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.

2. Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.

3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.

4. You didn't take the minimum required distribution from your IRA or other qualified retirement plan by April 1 of the year following the year you reached age 72.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you don't have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 8. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, 1040-SR, or 1040-NR, line 4b or 5b, or on Form 4972. Also enter "No" in the margin to the left of line 8 to indicate that you don't 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.

Line 9

Household Employment Taxes

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.

1. You paid any one household employee (defined below) cash wages of $2,300 or more in 2021. Cash wages include wages paid by check, money order, etc. But don't count amounts paid to an employee who was under age 18 at any time in 2021 and was a student.

2. You withheld federal income tax during 2021 at the request of any household employee.

3. You paid total cash wages of $1,000 or more in any calendar quarter of 2020 or 2021 to household employees.

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, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

Line 10

First-Time Homebuyer Credit Repayment

Enter the first-time homebuyer credit you have to repay if you bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2021, you can enter your 2021 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

Line 11

Additional Medicare Tax

See Form 8959 and its instructions if the total of your 2021 wages and any self-employment income was more than:

- $125,000 if married filing separately;
- $250,000 if married filing jointly; or
- $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.

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 don't 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.

Line 12

Net Investment Income Tax

See Form 8960 and its instructions if the amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than:

- $125,000 if married filing separately,
- $250,000 if married filing jointly or qualifying widow(er), or
- $200,000 if single or head of household.

If you file Form 2555, see Form 8960 and its instructions if the amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than:

- $16,300 if married filing separately,
- $141,300 if married filing jointly or qualifying widow(er), or
- $91,300 if single or head of household.

Line 13

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.

Line 14

Interest on Tax Due on Installment Income From the Sale of Certain Residential Lots and Timeshares

Enter interest on tax due on installment income from the sale of certain residential lots and timeshares under section 453(l)(3).

Line 15

Interest on the Deferred Tax on Gain From Certain Installment Sales With a Sales Price Over $150,000

Enter interest on the deferred tax on gain from certain installment sales with a sales price over $150,000 under section 453A(c).

Line 16

Recapture of Low-Income Housing Credit

See Form 8611 for more information.

Lines 17a Through 17z

Other Additional Taxes

Line 17a. Recapture of the following credits.

1. Investment credit (see Form 4255). Identify as "ICR."

2. Indian employment credit (see Form 8845). Identify as "IECR."

3. New markets credit (see Form 8874). Identify as "NMCR."

4. Credit for employer-provided childcare facilities (see Form 8882). Identify as "ECCFR."

5. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

6. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

7. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."

Line 17b. If you sold your home in 2021 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, you may owe a recapture tax on the mortgage subsidy. See Form 8828.

Line 17c. Enter any additional tax on health savings account (HSA) distributions you received. See Form 8889, Part II.

Line 17d. Enter any additional tax for failure to remain an eligible individual during the testing period. See Form 8889, Part III.

Line 17e. Enter any additional tax on Archer MSA distributions. See Form 8853.

Line 17f. Enter any additional tax on Medicare Advantage MSA distributions. See Form 8853.

Line 17g. Enter any additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526 for more information.

Line 17h. Enter any 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 14 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(a)(1)(B)(ii). See section 409A(a)(1)(B) for details.

Line 17i. Enter any additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount wasn't determinable until 2021. 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.

Line 17j. Enter any Section 72(m)(5) excess benefits tax. See Pub. 560 for more information.

Line 17k. If you received an excess parachute payment (EPP), you must pay a 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. Enter this amount on line 17k.

Line 17l. Enter any tax on accumulation distribution of trusts. See Form 4970 for more information.

Line 17m. Enter any excise tax on insider stock compensation from an expatriated corporation. See section 4985.

Line 17n. Enter any look-back interest under section 167(g) or 460(b). See Form 8697 or 8866 for more information.

Line 17o. Enter any tax on noneffectively connected income for any part of the year you were a nonresident alien. See the Instructions for Form 1040-NR for more information.

Line 17p. Enter any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.

Line 17q. Enter any interest amount from Form 8621, line 24.

Line 17z Use line 17z to report any taxes not reported elsewhere on your return or other schedules. List the type and amount of tax.

Other taxes to be listed include the following.

Form 8978 adjustment. Complete the Negative Form 8978 Adjustment Worksheet—Schedule 2 (Line 17z) if you are filing Form 8978 and completed the worksheet in the Schedule 3, line 6l, instructions and the amount on line 3 of that worksheet is negative.

Negative Form 8978 Adjustment Worksheet—Schedule 2 (Line 17z)

Complete this worksheet if you completed line 3 on the Negative Form 8978 Adjustment Worksheet in the Schedule 3, line 6l, instructions.

1. Enter the sum of any chapter 1 taxes* (other than your negative Form 8978 adjustment) reported in Part II of Schedule 2 . . . . . 1. _____
2. Enter as a positive number the negative amount from line 3 of the Negative Form 8978 Adjustment Worksheet in the Schedule 3, line 6l, instructions . . . . . 2. _____
3. Is the amount on line 1 more than the amount on line 2?

☐ **Yes.** List the type (Form 8978 ADJ) and the amount from line 2 as a negative number (in parentheses) on line 17z.

☐ **No.** List the type (Form 8978 ADJ) and the amount from line 1 as a negative number (in parentheses) on line 17z.

Combine this amount with any other amounts reported on line 17z to complete the line 17z entry space.

** Chapter 1 taxes include taxes from sections 1 through 1400Z-2 of the Code, as well as certain amounts the Code treats as chapter 1 taxes. Generally, this does not include amounts reported on Schedule 2, lines 4, 7, 9, 11–13, 17k–17m, or 17z (other than chapter 1 taxes).*

Instructions for Schedule 3 Additional Credits and Payments

General Instructions

Use Schedule 3 if you have nonrefundable credits, other than the nonrefundable child tax credit or the credit for other dependents, or other payments and refundable credits.

Include the amount on Schedule 3, line 8, in the amount entered on Form 1040, 1040-SR, or 1040-NR, line 20.

Enter the amount on Schedule 3, line 15, on Form 1040, 1040-SR, or 1040-NR, line 31.

Specific Instructions

Line 1

Foreign Tax Credit

TIP *If you are a shareholder in a controlled foreign corporation and made a section 962 election, see the instructions for Forms 1040 and 1040-SR, line 16, for the foreign tax credit you figured on Form 1118.*

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 don't 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 weren't obligated to pay these amounts to someone else.

4. You aren't 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 don't 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 1 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040 or 1040-SR, line 16, and Schedule 2, line 2.

☐ **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 2

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 whom 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* under *Who Qualifies as Your Dependent*, earlier.

For details, use *Tax Topic 602* or see Form 2441.

Line 3

Education Credits

If you (or your dependent) paid qualified expenses in 2021 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) 2021 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040 or 1040-SR, line 11, is $90,000 or more ($180,000 or more if married filing jointly).
- You, or your spouse, were a nonresident alien for any part of 2021 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 Form 1040 or 1040-SR, line 29; and *IRS.gov/EdCredit*.

Line 4

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions to an ABLE account by the designated beneficiary, as defined in section 529A.

However, you can't take the credit if either of the following applies.

1. The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than $33,000 ($49,500 if head of household; $66,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2004, (b) is claimed as a dependent on someone else's 2021 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2021, 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.

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.

For more details, use *Tax Topic 610* or see Form 8880.

Line 5

Residential Energy Credits

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 during 2021.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.
- Qualified biomass fuel property for use in connection with your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.

Nonbusiness energy property credit. 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 2021 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

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.

- Certain electric heat pump water heaters; electric heat pumps; central air conditioners; and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

Condos and co-ops. 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.

More details. For details, see Form 5695.

Lines 6a Through 6z

Other Nonrefundable Credits

Line 6a. The general business credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.

Line 6b. Enter any credit for prior year minimum tax. See Form 8801.

Line 6c. You may be able to take the adoption credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2021. See the Instructions for Form 8839.

Line 6d. Enter any credit for the elderly or the disabled. See Schedule R.

Line 6e. Enter any alternative motor vehicle credit. See Form 8910.

Line 6f. Enter any qualified plug-in electric drive motor vehicle credit. See Form 8936.

Line 6g. Enter any mortgage interest credit if a state or local government gave you a mortgage credit certificate. See Form 8396.

Line 6h. You can't claim the District of Columbia first-time homebuyer credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2020. See Form 8859.

Line 6i. Enter any 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 carried forward from a prior year. See Form 8834.

Line 6j. Enter any alternative fuel vehicle refueling property credit. See Form 8911.

Line 6k. Enter any credit to holders of tax credit bonds. See Form 8912.

Line 6l. Enter the amount from Form 8978, line 14 (relating to partner's audit liability under section 6226). If the amount on Form 8978, line 14, is negative, complete the following worksheet to figure the amount to enter on line 6l. If the amount on Form 8978, line 14, is positive, see the instructions for Form 1040 or 1040-SR, line 16.

Negative Form 8978 Adjustment Worksheet—Schedule 3 (Line 6l)

Complete this worksheet if Form 8978, line 14, is negative.

1. Enter the amount from Form 1040 or 1040-SR, line 18 . . . . . 1. _____
2. Enter as a positive number the negative amount from Form 8978, line 14 . . . . . 2. _____
3. Is the amount on line 1 equal to or more than the amount on line 2?
   - ☐ **Yes.** Enter the amount from line 2 on line 6l
   - ☐ **No.** Enter the amount from line 1 on line 6l, and subtract line 2 from line 1* . . . . . 3. (_____)

** Use this amount to complete the Negative Form 8978 Adjustment Worksheet in the Schedule 2, line 17z, instructions.*

Line 6z. Other nonrefundable credits. Use line 6z to report any nonrefundable credits not reported elsewhere on your return or other schedules. List the type and amount of income.

Line 9

Net Premium Tax Credit

The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on line 9. For more information, see the Instructions for Form 8962.

Line 10

Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040, 1040-SR, or 1040-NR 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, don't include on line 10 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 11

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2021 and total wages of more than $142,800, 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 $8,853.60. But if any one employer withheld more than $8,853.60, 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.

You can't claim a refund for excess tier 2 RRTA tax on Form 1040, 1040-SR, or 1040-NR. Instead, use Form 843.

CAUTION *If (1) you worked for two or more employers in 2021, (2) you receive a 2021 Form W-2c showing a correction to box 4 (or to box 14 for employees who pay RRTA tax) to account for employee social security or tier 1 RRTA tax that was deferred in 2021 and withheld in 2022, and (3) the corrected amount in box 4 of the 2021 Form W-2c makes the total amount of employee social security tax or tier 1 RRTA tax withheld by all of your employers more than $8,853.60, or increases an already existing excess amount of employee social security tax or tier 1 RRTA tax withheld, you should report the credit or increased credit for that amount on line 11 in order to claim your refund.*

If you receive Form W-2c after you have filed your return, then you should file an amended return (Form 1040-X) to claim a credit or increased credit for the excess social security (or tier 1 RRTA tax) withheld.

Line 12

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Lines 13a Through 13z Other Payments or Refundable Credits

Line 13b

Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021. If you paid household employment taxes, enter the refundable portion of the credit for qualified sick and family leave wages you are eligible for due to reasons related to coronavirus and related to leave taken before April 1, 2021. The amount of this credit is shown on Schedule H, line 8e. See Schedule H (Form 1040) and its instructions for more information on these credits.

Enter the amount of any credit for paid sick or family leave for certain self-employed individuals as a result of coronavirus. The amount of credit for sick leave taken before April 1, 2021, is shown on Form 7202, line 24, and the amount of credit for family leave taken before April 1, 2021, is shown on Form 7202, line 35. See Form 7202 and its instructions for more information on these credits.

Line 13d

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, enter the amount on line 13d. See Pub. 525 for details about this credit.

Line 13f

If you elected to pay your net 965 tax liability in installments, report the deferred amount on line 13f. Enter the amount of net 965 tax liability remaining to be paid in future years.

Line 13g

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 whom you claim as a 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* under *Who Qualifies as Your Dependent*, earlier.

For 2021, your credit for child and dependent care expenses is refundable if you, or your spouse, if married filing jointly, had a principal place of abode in the United States for more than half of 2021. For more information, see Form 2441 and its instructions.

Line 13h

Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021. If you paid household employment taxes, enter the refundable portion of the credit for qualified sick and family leave wages you are eligible for due to reasons related to coronavirus and related to leave taken after March 31, 2021. The amount of the credit is shown on Schedule H, line 8f. See Schedule H (Form 1040) and its instructions for more information on these credits.

Enter the amount of any credit for paid sick or family leave for certain self-employed individuals as a result of coronavirus. The amount of the credit for sick leave taken after March 31, 2021, is shown on Form 7202, line 58, and the amount of credit for family leave taken after March 31, 2021, is shown on Form 7202, line 69. See Form 7202 and its instructions for more information on these credits.

Line 13z

Other payments or refundable credits. Use line 13z to report any other payments or refundable credits not reported elsewhere on your return or other schedules, including a credit under section 960(c) with respect to an excess limitation account. List the type and amount of payment or refundable credit.

Tax Topics

You can read these Tax Topics at *IRS.gov/TaxTopics*.

List of Tax Topics

All topics are available in Spanish (and most topics are available in Chinese, Korean, Vietnamese, and Russian).

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104	Taxpayer Advocate Service—Your voice at the IRS
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107	Tax relief in disaster situations
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Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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 records and other material (in paper or electronic format) 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 or email address.

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.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

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 a 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 Welcome Comments on Forms

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 through *IRS.gov/FormsComments*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't 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 October 2021 for taxpayers filing a 2021 Form 1040 or 1040-SR 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 return preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't 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 or 1040-SR is 13 hours, with an average cost of $240 per return. This average includes all associated forms and schedules, across all tax return preparation methods and taxpayer activities.

Within this estimate, there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 9 hours and $160, while business taxpayers are expected to have an average burden of about 22 hours and $470. Similarly, tax return preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

Type of Taxpayer	Percentage of Returns	Average Burden					
		Average Time (Hours)					Average Cost (Dollars)**
		Total Time*	Record-keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	100%	13	6	2	4	1	$240
Type of taxpayer							
Nonbusiness***	72%	9	3	1	3	1	160
Business***	28%	22	12	4	5	2	470

*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest $10.

***You are considered a "business" filer if you file one or more of the following with Form 1040 or 1040-SR: Schedule C, E, or F or Form 2106. You are considered a "nonbusiness" filer if you don't file any of those schedules or forms with Form 1040 or 1040-SR.

Major Categories of Federal Income and Outlays for Fiscal Year 2020

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2020.

*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 2020 (which began on October 1, 2019, and ended on September 30, 2020), federal income was $3.421 trillion and outlays were $6.550 trillion, leaving a deficit of $3.129 trillion.

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 15% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

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, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 13% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were $106 billion in fiscal year 2020. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

2021 Tax Rate Schedules

The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see the instructions for line 16.

Schedule X— If your filing status is **Single**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$9,950	..... 10%	$0
9,950	40,525	$995.00 + 12%	9,950
40,525	86,375	4,664.00 + 22%	40,525
86,375	164,925	14,751.00 + 24%	86,375
164,925	209,425	33,603.00 + 32%	164,925
209,425	523,600	47,843.00 + 35%	209,425
523,600	.....	157,804.25 + 37%	523,600

Schedule Y-1— If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$19,900	..... 10%	$0
19,900	81,050	$1,990.00 + 12%	19,900
81,050	172,750	9,328.00 + 22%	81,050
172,750	329,850	29,502.00 + 24%	172,750
329,850	418,850	67,206.00 + 32%	329,850
418,850	628,300	95,686.00 + 35%	418,850
628,300	.....	168,993.50 + 37%	628,300

Schedule Y-2— If your filing status is **Married filing separately**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$9,950	..... 10%	$0
9,950	40,525	$995.00 + 12%	9,950
40,525	86,375	4,664.00 + 22%	40,525
86,375	164,925	14,751.00 + 24%	86,375
164,925	209,425	33,603.00 + 32%	164,925
209,425	314,150	47,843.00 + 35%	209,425
314,150	.....	84,496.75 + 37%	314,150

Schedule Z— If your filing status is **Head of household**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$14,200	..... 10%	$0
14,200	54,200	$1,420.00 + 12%	14,200
54,200	86,350	6,220.00 + 22%	54,200
86,350	164,900	13,293.00 + 24%	86,350
164,900	209,400	32,145.00 + 32%	164,900
209,400	523,600	46,385.00 + 35%	209,400
523,600	.....	156,355.00 + 37%	523,600

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Your Rights as a Taxpayer

The Taxpayer Bill of Rights

1. The Right to Be Informed

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.

2. The Right to Quality Service

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.

3. The Right to Pay No More than the Correct Amount of Tax

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.

4. The Right to Challenge the IRS's Position and Be Heard

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.

5. The Right to Appeal an IRS Decision in an Independent Forum

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.

6. The Right to Finality

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.

7. The Right to Privacy

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.

8. The Right to Confidentiality

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.

9. The Right to Retain Representation

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 Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

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 Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at *IRS.gov/TaxpayerRights*

Where Do You File? Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements,* earlier.

TIP *Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also include your complete return address.*

IF you live in...	THEN use this address if you: Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arizona, New Mexico	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Pennsylvania	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	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.

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions) ▶			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ( )		
b	Gambling income	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ( )		
e	Taxable Health Savings Account distribution	8e		
f	Alaska Permanent Fund dividends	8f		
g	Jury duty pay	8g		
h	Prizes and awards	8h		
i	Activity not engaged in for profit income	8i		
j	Stock options	8j		
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k		
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l		
m	Section 951(a) inclusion (see instructions)	8m		
n	Section 951A(a) inclusion (see instructions)	8n		
o	Section 461(l) excess business loss adjustment	8o		
p	Taxable distributions from an ABLE account (see instructions)	8p		
z	Other income. List type and amount ▶	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN ▶			
c	Date of original divorce or separation agreement (see instructions) ▶			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount ▶	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

SCHEDULE 2 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6			
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required			8	
9	Household employment taxes. Attach Schedule H			9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	
12	Net investment income tax. Attach Form 8960			12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71478U **Schedule 2 (Form 1040) 2021**

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount ▶	17a			
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i			
j	Section 72(m)(5) excess benefits tax	17j			
k	Golden parachute payments	17k			
l	Tax on accumulation distribution of trusts	17l			
m	Excise tax on insider stock compensation from an expatriated corporation	17m			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p			
q	Any interest from Form 8621, line 24	17q			
z	Any other taxes. List type and amount ▶	17z			
18	Total additional taxes. Add lines 17a through 17z			18	
19	Additional tax from Schedule 8812			19	
20	Section 965 net tax liability installment from Form 965-A	20			
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	

SCHEDULE 3 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5	Residential energy credits. Attach Form 5695		5	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
e	Alternative motor vehicle credit. Attach Form 8910	6e		
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
l	Amount on Form 8978, line 14. See instructions	6l		
z	Other nonrefundable credits. List type and amount ▶ _____	6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71480G **Schedule 3 (Form 1040) 2021**

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b		
c	Health coverage tax credit from Form 8885	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g		
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h		
z	Other payments or refundable credits. List type and amount ▶ _____	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

SCHEDULE A (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2021
Attachment Sequence No. 07

Name(s) shown on Form 1040 or 1040-SR | Your social security number

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.		
	1	Medical and dental expenses (see instructions)	1	
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2]		
	3	Multiply line 2 by 7.5% (0.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid	5	State and local taxes.		
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐	5a	
	b	State and local real estate taxes (see instructions)	5b	
	c	State and local personal property taxes	5c	
	d	Add lines 5a through 5c	5d	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	
	6	Other taxes. List type and amount ▶	6	
	7	Add lines 5e and 6		7
Interest You Paid **Caution:** Your mortgage interest deduction may be limited (see instructions).	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	
	c	Points not reported to you on Form 1098. See instructions for special rules	8c	
	d	Mortgage insurance premiums (see instructions)	8d	
	e	Add lines 8a through 8d	8e	
	9	Investment interest. Attach Form 4952 if required. See instructions	9	
	10	Add lines 8e and 9		10
Gifts to Charity **Caution:** If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	
	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	
	13	Carryover from prior year	13	
	14	Add lines 11 through 13		14
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ▶		16
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a		17
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐		

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR. Cat. No. 17145C **Schedule A (Form 1040) 2021**

SCHEDULE B (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Go to *www.irs.gov/ScheduleB* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074
2021
Attachment Sequence No. 08

Name(s) shown on return | Your social security number

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶	1
2	Add the amounts on line 1	2
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Amount
5	List name of payer ▶	5
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

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.

		Yes	No
7a	At any time during 2021, 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		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2021, 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 instructions		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040) 2021**

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ Go to *www.irs.gov/ScheduleC* for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

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2021

Attachment Sequence No. **09**

Name of proprietor | **Social security number (SSN)**

A Principal business or profession, including product or service (see instructions) | **B Enter code from instructions** ▶

C Business name. If no separate business name, leave blank. | **D Employer ID number (EIN)** (see instr.)

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2021, check here . . . ▶ ☐

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Form(s) 1099? . ☐ **Yes** ☐ **No**

Part I Income

1	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 ▶ ☐	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **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	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** 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.	31	

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 **Schedule 1 (Form 1040), line 3,** 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.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11334P **Schedule C (Form 1040) 2021**

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . ☐ **Yes** ☐ **No**

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

46 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

47a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

48	**Total other expenses.** Enter here and on line 27a	48

Schedule C (Form 1040) 2021

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/ScheduleD* for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2021

Attachment Sequence No. **12**

Name(s) shown on return | Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ **Yes** ☐ **No**
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

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.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for 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				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 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	7	

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

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.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for 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				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 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	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H **Schedule D (Form 1040) 2021**

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	
• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, or 1041.**

▶ **Go to *www.irs.gov/ScheduleE* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **13**

Name(s) shown on return | **Your social security number**

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C.** See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☐ **No**

B If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No**

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A			**A**			☐
B			**B**			☐
C			**C**			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	**Properties:**		**A**	**B**	**C**
3	Rents received	**3**			
4	Royalties received	**4**			
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions.	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**			
13	Other interest.	**13**			
14	Repairs.	**14**			
15	Supplies	**15**			
16	Taxes	**16**			
17	Utilities.	**17**			
18	Depreciation expense or depletion	**18**			
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**			
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	
c	Total of all amounts reported on line 12 for all properties	**23c**	
d	Total of all amounts reported on line 18 for all properties	**23d**	
e	Total of all amounts reported on line 20 for all properties	**23e**	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .	**25**	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .	**26**	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L **Schedule E (Form 1040) 2021**

Schedule E (Form 1040) 2021 Attachment Sequence No. **13** Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II **Income or Loss From Partnerships and S Corporations** — **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . ☐ **Yes** ☐ **No**

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if basis computation is required	**(f)** Check if any amount is not at risk
A			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		**Nonpassive Income and Loss**		
	(g) Passive loss allowed (attach **Form 8582** if required)	**(h)** Passive income from **Schedule K-1**	**(i)** Nonpassive loss allowed (see **Schedule K-1**)	**(j)** Section 179 expense deduction from **Form 4562**	**(k)** Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (h) and (k) of line 29a.	**30**	
31	Add columns (g), (i), and (j) of line 29b.	**31**	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	**32**	

Part III **Income or Loss From Estates and Trusts**

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive Income and Loss		**Nonpassive Income and Loss**	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K-1**	**(e)** Deduction or loss from **Schedule K-1**	**(f)** Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	**35**	
36	Add columns (c) and (e) of line 34b	**36**	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	**37**	

Part IV **Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

38	**(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from **Schedules Q,** line 2c (see instructions)	**(d)** Taxable income (net loss) from **Schedules Q,** line 1b	**(e)** Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	

Part V **Summary**

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	**40**	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	**41**	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions . .	**42**	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	**43**	

Schedule E (Form 1040) 2021

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
▶ **Go to *www.irs.gov/ScheduleEIC* for the latest information.**

1040 1040-SR EIC

OMB No. 1545-0074

2021

Attachment Sequence No. **43**

Name(s) shown on return

Your social security number

If you are separated from your spouse, filing a separate return and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, lines 27a, 27b, and 27c, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- 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 your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, see the instructions.*
- *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.*
- *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.*

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, unless the child was born and died in 2021 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2021 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
3 Child's year of birth	Year ___ ___ ___ ___ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 2002 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2021?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)			
6 Number of months child lived with you in the United States during 2021 • If the child lived with you for more than half of 2021 but less than 7 months, enter "7." • If the child was born or died in 2021 and your home was the child's home for more than half the time he or she was alive during 2021, enter "12."	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M **Schedule EIC (Form 1040) 2021**

Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040, lines 27a, 27b, and 27c.

Special rule for separated spouses. You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2021, and either of the following apply.

- You lived apart from your spouse for the last 6 months of 2021, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2021.

If you meet these requirements, check the box at the top of Schedule EIC.

Qualifying child doesn't have an SSN. If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, and you are otherwise eligible, you can claim the self-only EIC. To claim the self-only EIC with a qualifying child, complete and attach Schedule EIC to your Form 1040 or 1040-SR. Complete line 1 and lines 2 through 6 for Child 1. If Child 1 has an ITIN, an ATIN, or an SSN that is not considered a valid SSN as defined in the instructions for Form 1040, lines 27a, 27b, and 27c, enter it on line 2. Otherwise, leave line 2 blank.

Taking the EIC when not eligible. 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 EIC 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.

Future developments. For the latest information about developments related to Schedule EIC (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/ScheduleEIC.*

Qualifying Child

A qualifying child for the EIC is a child who is your . . .

Son, daughter, stepchild, eligible 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

was . . .

Under age 19 at the end of 2021 and younger than you (or your spouse, if filing jointly)
or
Under age 24 at the end of 2021, a student, and younger than you (or your spouse, if filing jointly)
or
Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2021
or is filing a joint return for 2021 only to claim
a refund of withheld income tax or estimated tax paid

AND

Who lived with you in the United States for more than half of 2021.

CAUTION *You can't claim the EIC for a child who didn't live with you for more than half of 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 *If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see* Exception to time lived with you *in the instructions for Form 1040, lines 27a, 27b, and 27c.*

CAUTION *If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse, if filing a joint return), special rules apply. For details, see* Married child *or* Qualifying child of more than one person *in the instructions for Form 1040, lines 27a, 27b, and 27c.*

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.

▶ Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. **14**

Name of proprietor | Social security number (SSN)

A Principal crop or activity | B Enter code from Part IV ▶ | C Accounting method: ☐ Cash ☐ Accrual | D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? . . . ☐ Yes ☐ No

Part I **Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a				
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b				
c	Subtract line 1b from line 1a				1c	
2	Sales of livestock, produce, grains, and other products you raised				2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election				5a	
b	CCC loans forfeited	5b		5c Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2021	6a		6b Taxable amount	6b	
c	If election to defer to 2022 is attached, check here ▶ ☐			6d Amount deferred from 2020	6d	
7	Custom hire (machine work) income				7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶				9	

Part II **Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
				24	Rent or lease (see instructions):		
11	Chemicals	11		a	Vehicles, machinery, equipment	24a	
12	Conservation expenses (see instructions)	12		b	Other (land, animals, etc.)	24b	
13	Custom hire (machine work)	13		25	Repairs and maintenance	25	
14	Depreciation and section 179 expense (see instructions)	14		26	Seeds and plants	26	
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	
				29	Taxes	29	
16	Feed	16		30	Utilities	30	
17	Fertilizers and lime	17		31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a		32a	
20	Insurance (other than health)	20		b		32b	
21	Interest (see instructions):			c		32c	
a	Mortgage (paid to banks, etc.)	21a		d		32d	
b	Other	21b		e		32e	
22	Labor hired (less employment credits)	22		f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H **Schedule F (Form 1040) 2021**

Part III **Farm Income—Accrual Method** (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)				37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b Taxable amount	38b	
39a	Agricultural program payments	39a		39b Taxable amount	39b	
40	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election				40a	
b	CCC loans forfeited	40b		40c Taxable amount	40c	
41	Crop insurance proceeds				41	
42	Custom hire (machine work) income				42	
43	Other income (see instructions)				43	
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		47			
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. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV **Principal Agricultural Activity Codes**

CAUTION *Do not file Schedule F (Form 1040) to report the following.*

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, file Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, file Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.**

▶ **Go to *www.irs.gov/ScheduleH* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2021 don't have to complete this form for 2021.

A Did you pay **any one** household employee cash wages of $2,300 or more in 2021? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☐ **Yes.** Skip lines B and C and go to line 1a.

☐ **No.** Go to line B.

B Did you withhold federal income tax during 2021 for any household employee?

☐ **Yes.** Skip line C and go to line 7.

☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2020 or 2021 to **all** household employees? (**Don't** count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Don't file this schedule.

☐ **Yes.** Skip lines 1a–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1a	Total cash wages subject to social security tax	1a		
b	Qualified sick and family wages for leave taken before April 1, 2021, included on line 1a	1b		
2a	Social security tax. Multiply line 1a by 12.4% (0.124)			2a
b	Employer share of social security tax on qualified sick and family leave wages for leave taken before April 1, 2021. Multiply line 1b by 6.2% (0.062)			2b
c	Total social security tax. Subtract line 2b from line 2a			2c
3	Total cash wages subject to Medicare tax	3		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)			4
5	Total cash wages subject to Additional Medicare Tax withholding	5		
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)			6
7	Federal income tax withheld, if any			7
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7.			8a
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			8b
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021			8c
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a			8d
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			8e
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021			8f
g	Qualified sick leave wages for leave taken before April 1, 2021			8g
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g			8h
i	Qualified family leave wages for leave taken before April 1, 2021			8i
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i			8j
k	Qualified sick wages for leave taken after March 31, 2021			8k
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k			8l
m	Qualified family leave wages for leave taken after March 31, 2021			8m
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m			8n

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2020 or 2021 to **all** household employees? (**Don't** count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.

☐ **Yes.** Go to line 10.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 12187K **Schedule H (Form 1040) 2021**

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check **"No"**	10		
11	Did you pay all state unemployment contributions for 2021 by April 18, 2022? Fiscal year filers, see instructions	11		
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12		

Next: If you checked the **"Yes"** box on **all** the lines above, complete Section A.
If you checked the **"No"** box on **any** of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions ▶		
14	Contributions paid to your state unemployment fund	14	
15	Total cash wages subject to FUTA tax	15	
16	**FUTA tax.** Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16	

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period From	(c) State experience rate period To	(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund

18	Totals	18		
19	Add columns (g) and (h) of line 18	19		
20	Total cash wages subject to FUTA tax (see the line 15 instructions)		20	
21	Multiply line 20 by 6.0% (0.06)		21	
22	Multiply line 20 by 5.4% (0.054)	22		
23	Enter the **smaller** of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) ☐		23	
24	**FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25		24	

Part III Total Household Employment Taxes

25	Enter the amount from line 8d. If you checked the **"Yes"** box on line C of page 1, enter -0-	25	
26	Add line 16 (or line 24) and line 25	26	

27 Are you required to file Form 1040?

☐ **Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e, on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature — Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address | Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Employer's signature ▶ Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Schedule H (Form 1040) 2021

SCHEDULE J
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Income Averaging for Farmers and Fishermen

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to *www.irs.gov/ScheduleJ* for instructions and the latest information.**

OMB No. 1545-0074

2021

Attachment Sequence No. **20**

Name(s) shown on return | **Social security number (SSN)**

1	Enter the taxable income from your **2021** Form 1040, 1040-SR, or 1040-NR, line 15		**1**	
2a	Enter your **elected farm income** (see instructions). **Do not** enter more than the amount on line 1		**2a**	
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	**2b**		
c	Unrecaptured section 1250 gain	**2c**		
3	Subtract line 2a from line 1		**3**	
4	Figure the tax on the amount on line 3 using the **2021** tax rates (see instructions)		**4**	
5	If you used Schedule J to figure your tax for: • 2020, enter the amount from your 2020 Schedule J, line 11. • 2019 but not 2020, enter the amount from your 2019 Schedule J, line 15. • 2018 but not 2019 or 2020, enter the amount from your 2018 Schedule J, line 3. Otherwise, enter the taxable income from your **2018** Form 1040, line 10; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions.	**5**		
6	Divide the amount on **line 2a** by 3.0	**6**		
7	Combine lines 5 and 6. If zero or less, enter -0-	**7**		
8	Figure the tax on the amount on line 7 using the **2018** tax rates (see instructions)		**8**	
9	If you used Schedule J to figure your tax for: • 2020, enter the amount from your 2020 Schedule J, line 15. • 2019 but not 2020, enter the amount from your 2019 Schedule J, line 3. Otherwise, enter the taxable income from your **2019** Form 1040 and 1040-SR, line 11b; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions.	**9**		
10	Enter the amount from line 6	**10**		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	**11**		
12	Figure the tax on the amount on line 11 using the **2019** tax rates (see instructions)		**12**	
13	If you used Schedule J to figure your tax for 2020, enter the amount from your 2020 Schedule J, line 3. Otherwise, enter the taxable income from your **2020** Form 1040, 1040-SR, or Form 1040-NR, line 15. If zero or less, see instructions	**13**		
14	Enter the amount from line 6	**14**		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	**15**		
16	Figure the tax on the amount on line 15 using the **2020** tax rates (see instructions)		**16**	
17	Add lines 4, 8, 12, and 16		**17**	

18	Amount from line 17		**18**	
19	If you used Schedule J to figure your tax for: • 2020, enter the amount from your 2020 Schedule J, line 12. • 2019 but not 2020, enter the amount from your 2019 Schedule J, line 16. • 2018 but not 2019 or 2020, enter the amount from your 2018 Schedule J, line 4. Otherwise, enter the tax from your **2018** Form 1040, line 11a; Form 1040-NR, line 42;* or Form 1040-NR-EZ, line 15.	**19**		
20	If you used Schedule J to figure your tax for: • 2020, enter the amount from your 2020 Schedule J, line 16. • 2019 but not 2020, enter the amount from your 2019 Schedule J, line 4. Otherwise, enter the tax from your **2019** Form 1040 and 1040-SR, line 12a;* Form 1040-NR, line 42;* or Form 1040-NR-EZ, line 15.	**20**		
21	If you used Schedule J to figure your tax for 2020, enter the amount from your 2020 Schedule J, line 4. Otherwise, enter the tax from your **2020** Form 1040, 1040-SR, or 1040-NR,* line 16	**21**		
	* **Only** include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions).			
22	Add lines 19 through 21		**22**	
23	**Tax.** Subtract line 22 from line 18. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16		**23**	
	Caution: Your tax may be less if you figure it using the 2021 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.			

Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

▶ Attach to Form 1040 or 1040-SR.
▶ Go to *www.irs.gov/ScheduleR* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. **16**

Name(s) shown on return | Your social security number

You may be able to take this credit and reduce your tax if by the end of 2021:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP *In most cases, the IRS can figure the credit for you. See instructions.*

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2021:		Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	☐
	2 You were under 65 and you retired on permanent and total disability	2	☐
Married filing jointly	3 Both spouses were 65 or older	3	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2021	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2021	9	☐

Did you check box 1, 3, 7, or 8?
- **Yes** ▶ Skip Part II and complete Part III on the back.
- **No** ▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2021, check this box ▶ ☐

- If you checked this box, you don't have to get another statement for 2021.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11359K **Schedule R (Form 1040) 2021**

Part III Figure Your Credit

10 If you checked (in Part I): **Enter:**
Box 1, 2, 4, or 7 . . . $5,000
Box 3, 5, or 6 . . . $7,500
Box 8 or 9 . . . $3,750
. . . 10

Did you check box 2, 4, 5, 6, or 9 in Part I?
- **Yes** ▶ You **must** complete line 11.
- **No** ▶ Enter the amount from line 10 on line 12 and go to line 13.

11 If you checked (in Part I):
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

. . . 11

TIP *For more details on what to include on line 11, see* Figure Your Credit *in the instructions.*

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . 12

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2021.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions) . . . 13a

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) . . . 13b

c Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . 13c

14 Enter the amount from Form 1040 or 1040-SR, line 11 . . . 14

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . $7,500
Box 3, 4, 5, 6, or 7 . . . $10,000
Box 8 or 9 . . . $5,000
. . . 15

16 Subtract line 15 from line 14. If zero or less, enter -0- . . . 16

17 Enter one-half of line 16 . . . 17

18 Add lines 13c and 17 . . . 18

19 Subtract line 18 from line 12. If zero or less, **stop;** you **can't** take the credit. Otherwise, go to line 20. . . . 19

20 Multiply line 19 by 15% (0.15) . . . 20

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . 21

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d . . . 22

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Go to *www.irs.gov/ScheduleSE* for instructions and the latest information.
▶ Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person with **self-employment** income ▶

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income,** see instructions for how to report your income and the definition of church employee income.

A 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 **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A		**1a**
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 20, code AH		**1b** ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order		**2**
3	Combine lines 1a, 1b, and 2		**3**
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		**4a**
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		**4b**
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue ▶		**4c**
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	**5a**	
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		**5b**
6	Add lines 4c and 5b		**6**
7	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 2021		**7** 142,800
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $142,800 or more, skip lines 8b through 10, and go to line 11	**8a**	
b	Unreported tips subject to social security tax from Form 4137, line 10	**8b**	
c	Wages subject to social security tax from Form 8919, line 10	**8c**	
d	Add lines 8a, 8b, and 8c		**8d**
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		**9**
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)		**10**
11	Multiply line 6 by 2.9% (0.029)		**11**
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**		**12**
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**	**13**	

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $8,820, **or (b)** your net farm profits[2] were less than $6,367.

14	Maximum income for optional methods	**14** 5,880
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,880. Also, include this amount on line 4b above	**15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $6,367 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	**16**
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	**17**

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.
[2] 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 method.
[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

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SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credits for Qualifying Children and Other Dependents

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

1040 1040-SR 1040-NR 8812

OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Name(s) shown on return

Your social security number

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		**1**
2a	Enter income from Puerto Rico that you excluded	**2a**	
b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**	
c	Enter the amount from line 15 of your Form 4563	**2c**	
d	Add lines 2a through 2c		**2d**
3	Add lines 1 and 2d		**3**
4a	Number of qualifying children under age 18 with the required social security number	**4a**	
b	Number of children included on line 4a who were under age 6 at the end of 2021	**4b**	
c	Subtract line 4b from line 4a	**4c**	
5	If line 4a is more than zero, enter the amount from the **Line 5 Worksheet**; otherwise, enter -0-		**5**
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	**6**	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.		
7	Multiply line 6 by $500		**7**
8	Add lines 5 and 7		**8**
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000		**9**
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.		**10**
11	Multiply line 10 by 5% (0.05)		**11**
12	Subtract line 11 from line 8. If zero or less, enter -0-		**12**
13	Check all the boxes that apply to you (or your spouse if married filing jointly).		
	A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 ☐		
	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	**14a**
b	Subtract line 14a from line 12	**14b**
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the **Credit Limit Worksheet A**	**14c**
d	Enter the smaller of line 14a or line 14c	**14d**
e	Add lines 14b and 14d	**14e**
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	**14f**
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	**14g**
h	Enter the smaller of line 14d or line 14g. **This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	**14h**
i	Subtract line 14h from line 14g. **This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	**14i**

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Part I-C Filers Who Do Not Check a Box on Line 13

Caution: If you checked a box on line 13, do not complete Part I-C.

15a	Enter the amount from the **Credit Limit Worksheet A**	15a	
b	Enter the smaller of line 12 or line 15a	15b	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items. **1.** You are not filing Form 2555. **2.** Line 4a is more than zero. **3.** Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0-	15c	
d	Add lines 15b and 15c	15d	
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	15e	
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. **This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	15g	
h	Subtract line 15g from line 15f. **This is your additional child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	15h	

Part II-A Additional Child Tax Credit (use only if completing Part I-C)

Caution: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

Caution: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.

16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27			16a	
b	Number of qualifying children under 18 with the required social security number: _____ x $1,400. Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27			16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4a.				
17	Enter the **smaller** of line 16a or line 16b			17	
18a	Earned income (see instructions)	18a			
b	Nontaxable combat pay (see instructions)	18b			
19	Is the amount on line 18a more than $2,500? ☐ **No.** Leave line 19 blank and enter -0- on line 20. ☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result	19			
20	Multiply the amount on line 19 by 15% (0.15) and enter the result			20	
	Next. On line 16b, is the amount $4,200 or more? ☐ **No.** If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27. ☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.				

Part II-B Certain Filers Who Have Three or More Qualifying Children

21	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 instructions	21			
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22			
23	Add lines 21 and 22	23			
24	**1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11.	24			
25	Subtract line 24 from line 23. If zero or less, enter -0-			25	
26	Enter the **larger** of line 20 or line 25			26	
	Next, enter the **smaller** of line 17 or line 26 on line 27.				

Part II-C Additional Child Tax Credit

27	Enter this amount on line 15c	27	

Part III Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)

28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint return, or you received more than one Letter 6419, see the instructions before entering a number on this line	30	
	Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to line 33	32	
33	Enter the amount shown below for your filing status. • Married filing jointly or Qualifying widow(er)—$60,000 • Head of household—$50,000 • All other filing statuses—$40,000	33	
34	Subtract line 33 from line 3. If zero or less, enter -0-	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	36	
37	Multiply line 32 by $2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0-. **This is your additional tax. If more than zero, enter this amount on Schedule 2 (Form 1040), line 19**	40	

Section 9

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Net short-term gain or loss from partnership/S corporation
Classified by:
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Age 1.5
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Age 3.7
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Age 1.5
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Age 3.7
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Age 3.7
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Classified by:
Age 3.7
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Refund credited to next year
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Age 3.7
Filing status 1.3
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Dependent returns
Classified by:
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Age 2.6
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Sales of capital assets, net gain or loss
Classified by:
Age 1.5
Filing status 1.3
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Size of adjusted gross income 1.4A
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Reported on:
Dependent returns
Classified by:
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Age 2.6
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Sales of capital assets reported on Schedule D
Classified by:
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Classified by:
Age 1.5
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Schedule D gain subject to 28% tax rate
Classified by:
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Classified by:
Age 1.5
Filing status 1.3
Size of adjusted gross income 1.4
Reported on:
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Classified by:
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Age 3.7
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Classified by:
Each rate at which tax was computed 3.6
Marginal tax rate. 3.4
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Sources of income 1.3
Type of exemption. 2.4
Reported on:
Returns with itemized deductions classified by filing status. 2.2

Short-term loss carryover
(See also Sales of capital assets, net gain or loss)
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Single persons, returns of
(See also Marital filing status)
Classified by:
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Size of adjusted gross income. 1.2, 1.6
Sources of income 1.3
Type of exemption 2.4
Reported on:
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Size of adjusted gross income
Classified by:
Age 1.5
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Size of adjusted gross income 1.4
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Age. 2.6
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Sources of income
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Size of adjusted gross income 1.4
Reported on:
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Age 1.5
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Returns with itemized deductions 2.1
Classified by:
Age 2.6
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Classified by:
Age 1.5
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Reported on:
Dependent returns
Classified by:
Size of adjusted gross income 1.7
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Classified by:
Age 2.6
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Student loan interest deduction
Classified by:
Age 1.5
Filing status 1.3
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Reported on:
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(See also 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 filing status 2.2

T

Tax credits
(See also specific type)
Classified by:
Age 3.7
Filing status 1.3
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Reported on:
Dependent returns
Classified by:
Size of adjusted gross income 1.7
Returns with itemized deductions 2.1
Classified by:
Age 2.6
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Classified by:
Age 3.7
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Returns with itemized deductions
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Time Series, 2017–2021 ..... A

Tax generated
Classified by:
Each rate at which tax was computed 3.6
Marginal tax rate 3.4
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Tax items
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Classified by:
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Age 1.5, 3.7
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Size of AGI 1.2, 1.4, 3.3
Reported on:
Returns with itemized deductions 2.1

Classified by:
Age 2.6
Filing status 2.2
Returns with modified taxable income.... 3.1
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Classified by:
Age 3.7
Filing status 1.3
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Reported on:
Returns with itemized deductions classified by filing status 2.2
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Taxable income
Classified by:
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Age 1.5
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Classified by:
Age. 2.6
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Time Series, 2017–2021 ..... A

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Age 1.5
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Dependent returns
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Age 2.6
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Taxable net capital gain or loss
(See also Sales of capital assets, net gain or loss)
Classified by:
Age 1.5
Size of adjusted gross income 1.4, 1.4A
Reported on:
Dependent returns
Classified by:
Size of adjusted gross income 1.7
Time Series, 2017–2021 ..... A

Taxable pensions and annuities
Time Series, 2017–2021 ..... A

Taxable returns
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