

Individual Income Tax Returns, Preliminary Data, Tax Year 2021

by Michael Parisi

This article presents selected income and tax items from individual income tax returns using preliminary data for Tax Year 2021 and comparable data for Tax Year 2020. The preliminary statistics in this data release are based on a stratified random sample of U.S. Individual Income Tax Returns (Forms 1040 and 1040-SR). These preliminary estimates are intended to represent a full year of taxpayer reporting based on returns processed for tax administration purposes from January to late September of 2021. To release more complete and accurate statistics that are closer to final ones, a new methodology was introduced modifying the preliminary data by applying a rolling 3-year average for the table in this release. For each AGI class cell, the rates of change from preliminary to final data for each of the prior 3 years were calculated and then averaged. This average was then applied to the current year preliminary data to calculate the estimated preliminary data. The totals were then created from the various cell parts. For Tax Year 2021, taxpayers filed 160.4 million U.S. individual income tax returns, which were filed primarily in 2022 (see Data Sources and Limitations), a decrease of 2.3 percent from the 164.2 million returns filed for Tax Year 2020 (Table 1). For 2021, adjusted gross income (AGI) increased a very significant 18.6 percent to \$14.9 trillion. This increase in AGI was reflected by increases in some components of income, highlighted by net capital gains increasing 67.2 percent. Other components that grew included taxable income from IRA distributions (44.6 percent), business or profession net income less loss (34.2 percent), ordinary dividends (19.6 percent), salaries and wages (8.5 percent), and taxable income from pensions and annuities (6.4 percent). Taxable income also increased by 20.5 percent to \$11.7 trillion for 2021. Similarly, total income tax increased by 29.4 percent to \$2.2 trillion, and total tax liability increased by 29.2 percent to \$2.3 trillion.

Adjusted Gross Income

Some components contributed to the growth in total AGI in 2021 (Table 1). The largest component of AGI, salaries and wages, increased 8.5 percent to \$9,106.1 billion. The second largest component, net capital gains, showed a major increase of 67.2 percent to \$2,004.5 billion. The third largest component, partnership and S corporation net income less loss rose to \$958.3 billion (36.9 percent). Taxable pensions and annuities increased 6.4 percent to \$868.1 billion. Other items related to retirement, taxable income from individual retirement arrangements and taxable Social Security benefits, rose 44.6 percent (to \$413.9 billion) and 12.6 percent (to \$413.5 billion), respectively. Also,

sole proprietorship net income increased 34.2 percent to \$408.8 billion and ordinary dividends rose by 19.6 percent to \$392.8 billion.

Alternatively, taxable interest decreased, by 7.8 percent to \$115.2 billion. Also, unemployment compensation decreased 50.2 percent to \$205.90 billion, as the number of tax returns reporting taxable unemployment compensation decreased 48.8 percent to 15.6 million returns.

Adjustments

Statutory adjustments to total income increased 7.2 percent to \$144.2 billion for Tax Year 2021. The largest statutory adjustment was the deduction for the self-employment tax, which increased 19.0 percent from \$32.9 billion to \$39.1 billion. The self-employment health insurance deduction rose to \$30.9 billion, a 4.9-percent increase. Contributions to self-employed retirement (Keogh) plans increased 13.1 percent to \$29.1 billion. Other adjustments that increased from 2020 levels were moving expenses (66.2 percent), payments to an Individual Retirement Arrangement (2.7 percent), and health savings account deduction (1.7 percent).

Deductions

In 2021, most tax returns (88.4 percent) claimed a standard deduction, and the total standard deduction increased 0.4 percent to \$2,504.4 billion. In 2020, standard deductions were taken on 87.5 percent of returns and totaled \$2,495.2 billion. The average standard deduction claimed increased from \$17,375 for 2020 to \$17,671 for 2021. Itemized deductions were claimed on only 9.3 percent of all returns for 2021.¹ The total amount of itemized deductions claimed increased 11.5 percent to \$664.5 billion, while the average amount claimed increased 14.0 percent to \$44,374.

Charitable contributions deduction, the largest itemized deduction, was up 32.3 percent to \$266.9 billion. 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 47.7 million (33.6 percent) of individual returns that opted to take the standard deduction for a total of \$17.8 billion. Interest paid, the second largest itemized deduction, decreased 6.7 percent from the previous year to \$166.8 billion. Mortgage interest accounted for 83.9 percent (\$139.9 billion) of the total interest

¹ The remaining 2.3 percent of the returns did not need to claim either a standard deduction or itemized deductions because no AGI was reported, or the return was filed as married filing separately and the spouse itemized.



paid deduction. For 2021, total taxes paid deduction decreased 3.3 percent to \$117.3 billion. Other itemized deductions included the medical and dental expenses deduction, up 0.9 percent to \$77.1 billion.

The qualified business income deduction, which could have been taken in addition to the standard deduction or itemized deductions, was taken on 25.9 million returns (for an average of \$7,966 per return), totaling \$206.7 billion for 2021, a 28.6-percent increase from 2020. Two-thirds of these business deductions were taken by individuals with an AGI of \$250 thousand or more.

Taxable Income and Total Income Tax

Taxable income increased 20.5 percent to \$11.7 trillion for 2021, and total income tax increased 29.4 percent to \$2.2 trillion. The alternative minimum tax (AMT) increased 102.2 percent to \$6.1 billion. The number of returns with AMT liability showed a major increase to 257.8 thousand, increasing 81.6 percent from 2020.

Average AGI reported on all 2021 individual income tax returns was \$92,605, an increase from the 2020 amount of \$76,279 (21.4 percent). Average taxable income (for those returns with taxable income) was \$90,679 in 2021, a 19.5-percent increase from the 2020 amount of \$75,900. Average income tax for taxable returns rose 27.0 percent for 2021 to \$20,741.

Tax Credits

Tax credits offset tax liabilities, and when the amount of the credit is greater than the tax liability, the excess, depending on the credit, is often refundable. Examples of credits where the excess is refundable include the earned income tax credit (EIC) and the additional child tax credit (including advance child tax payments minus excess payments). For 2021, the total amount of EIC claimed (\$65.5 billion) increased 9.2 percent from 2020. 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. (See Changes in Law and Inflationary Adjustments below.) The additional child tax credit including reconciliation for excess advance child tax payments was taken on 40.1 million returns for a total of \$122.1 billion in 2021. Similar to 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 (EIPs). 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 11.6 million returns for 2021 and totaled \$19.9 billion. Also, for one year, the childcare credit was increased, and most were made refundable (see Changes in Law and Inflationary Adjustments below). This led to \$12.6 billion taken in refundable childcare credits. Due to the law changes in the child tax credit and childcare credit, total refundable credits showed a significant increase—to \$255.1 billion, up 74.9 percent from 2020 levels. Total tax credits used against

income tax totaled \$150.7 billion, a 1.8-percent increase from 2020.

Changes in Law and Inflationary Adjustments

In general, the definitions used in this article are the same as those in Publication 1304, Individual Income Tax Returns Complete Report, 2020. The following is a partial list of tax law changes and inflationary adjustments that had an impact on the data presented in this article.

Alternative minimum tax (AMT)—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-percent 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.

Childcare 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 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.

Earned income credit—The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could 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.

Economic impact payment (EIP) 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 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 as 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 (PTC)—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 coronavirus. 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.

Data Sources and Limitations

The preliminary statistics in this data release are based on a sample of U.S. Individual Income Tax Returns (Forms 1040 and Form 1040-SR) filed during Calendar Year 2022. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; and (3) the presence or absence of specific forms or schedules.² Returns were then selected at rates ranging from 0.1 percent to 100 percent. The preliminary Tax Year 2021 data are based on a sample of 290,810 returns and an estimated final population of 161,929,797 returns.

² Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, Foreign Earned Income; Form 1116, Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual); Schedule C, Profit or Loss from Business (Sole Proprietorship); and Schedule F, Profit or Loss from Farming.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data provided properly, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are

discussed in “SOI Sampling Methodology and Data Limitations,” located at <http://www.irs.gov/pub/irs-soi/sampling.pdf>.

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Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income

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

Item	All returns			Tax year 2021, by size of adjusted gross income	
	Tax year 2020	Tax year 2021	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Number of returns, total	164,187,262	160,392,132	-2.3	30,714,103	27,409,921
Adjusted gross income (less deficit)	12,524,081,586	14,853,047,024	18.6	160,421,216	610,846,011
Salaries and wages:					
Number of returns	130,600,582	126,467,797	-3.2	18,680,807	20,934,474
Amount	8,390,686,567	9,106,087,369	8.5	177,463,295	433,999,744
Taxable interest:					
Number of returns	48,007,435	48,874,094	1.8	4,703,566	4,325,723
Amount	125,048,893	115,247,059	-7.8	6,599,494	1,826,759
Tax-exempt interest [2]:					
Number of returns	6,434,215	6,583,895	2.3	303,927	243,123
Amount	78,653,929	53,933,545	-31.4	1,338,930	396,024
Ordinary dividends:					
Number of returns	30,906,564	32,244,779	4.3	2,608,440	2,125,303
Amount	328,354,410	392,762,437	19.6	7,219,108	4,504,559
Qualified dividends:					
Number of returns	28,873,920	30,529,639	5.7	2,370,885	1,951,972
Amount	258,943,208	297,478,694	14.9	4,814,092	2,905,513
State income tax refunds:					
Number of returns	3,695,635	3,132,334	-15.2	92,874	114,167
Amount	4,191,565	3,631,709	-13.4	101,154	114,359
Alimony received:					
Number of returns	316,887	262,779	-17.1	33,981	34,939
Amount	9,988,557	8,325,710	-16.6	265,498	403,323
Business or profession net income less loss (Schedule C):					
Number of returns	27,455,060	28,829,379	5.0	6,423,694	5,249,187
Amount	304,598,033	408,828,259	34.2	-207,201	35,502,277
Net capital gain [3]:					
Number of returns	19,337,347	25,040,263	29.5	1,647,075	1,597,658
Amount	1,198,537,628	2,004,507,022	67.2	23,923,639	7,238,779
Capital gain distributions [3]:					
Number of returns	14,772,459	16,929,413	14.6	1,165,336	962,042
Amount	64,777,609	154,932,968	139.2	2,628,145	2,134,431
Net capital loss:					
Number of returns	9,192,630	8,097,885	-11.9	1,103,251	772,335
Amount	19,343,761	16,277,490	-15.9	2,329,757	1,401,953
Sales of property other than capital assets, net gain:					
Number of returns	989,881	1,108,272	12.0	89,596	45,167
Amount	46,580,921	96,052,202	106.2	2,775,001	605,888
Sales of property other than capital assets, net loss:					
Number of returns	916,713	877,553	-4.3	121,934	46,201
Amount	17,853,190	23,156,775	29.7	11,271,345	585,071
Taxable income from individual retirement arrangement (IRA) distributions:					
Number of returns	13,019,775	15,630,325	20.1	1,476,719	1,511,595
Amount	286,146,123	413,846,113	44.6	9,731,800	14,359,734
Taxable pensions and annuities:					
Number of returns	30,237,093	29,443,396	-2.6	3,073,865	3,603,134
Amount	816,108,529	868,087,988	6.4	22,400,633	46,057,154
Rent and royalty net income less loss:					
Number of returns	9,477,092	9,558,299	0.9	982,982	742,137
Amount	43,289,967	60,499,037	39.8	-3,488,725	1,775,097

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	Tax year 2021, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Number of returns, total	28,925,796	37,546,954	24,179,726	3,727,975	7,887,657
Adjusted gross income (less deficit)	1,135,402,586	2,681,108,114	3,318,595,267	828,813,839	6,117,859,991
Salaries and wages:					
Number of returns	24,771,283	31,661,452	20,501,320	3,211,292	6,707,169
Amount	903,042,404	2,014,327,725	2,374,636,669	573,445,004	2,629,172,528
Taxable interest:					
Number of returns	5,719,223	12,544,142	12,828,623	2,498,669	6,254,148
Amount	2,829,099	8,482,847	12,739,271	3,587,656	79,181,933
Tax-exempt interest [2]:					
Number of returns	412,995	1,275,905	1,897,907	496,579	1,953,459
Amount	818,953	2,829,169	8,494,364	2,383,638	37,672,467
Ordinary dividends:					
Number of returns	3,036,622	7,701,826	9,015,624	2,080,245	5,676,719
Amount	6,736,730	25,921,661	51,246,401	19,418,542	277,715,436
Qualified dividends:					
Number of returns	2,807,645	7,248,209	8,607,564	2,010,203	5,533,161
Amount	4,495,222	17,718,972	36,367,603	13,962,023	217,215,269
State income tax refunds:					
Number of returns	300,557	1,261,708	1,070,110	119,486	173,432
Amount	246,923	1,173,653	1,175,926	230,003	589,691
Alimony received:					
Number of returns	43,863	91,927	41,814	7,755	8,500
Amount	605,868	2,299,138	2,095,337	951,649	1,704,897
Business or profession net income less loss (Schedule C):					
Number of returns	4,259,620	5,752,951	4,521,777	781,769	1,840,381
Amount	37,329,792	71,028,961	85,479,534	23,394,131	156,300,765
Net capital gain [3]:					
Number of returns	2,364,413	5,940,790	7,047,856	1,628,391	4,814,080
Amount	13,786,390	53,045,388	136,288,758	56,691,453	1,713,532,615
Capital gain distributions [3]:					
Number of returns	1,381,928	3,873,523	4,821,327	1,168,903	3,556,354
Amount	3,899,190	16,797,612	33,291,656	12,457,839	83,724,095
Net capital loss:					
Number of returns	870,459	1,861,407	1,941,708	443,193	1,105,532
Amount	1,565,684	3,543,959	3,907,412	935,643	2,593,082
Sales of property other than capital assets, net gain:					
Number of returns	75,550	186,527	258,546	64,993	387,893
Amount	978,715	2,697,469	5,120,083	1,904,976	81,970,070
Sales of property other than capital assets, net loss:					
Number of returns	61,127	151,130	169,145	49,835	278,181
Amount	675,008	1,452,829	1,487,953	506,149	7,178,420
Taxable income from individual retirement arrangement (IRA) distributions:					
Number of returns	1,790,325	4,290,291	4,217,528	744,924	1,598,942
Amount	20,676,981	72,390,562	131,957,789	35,708,951	129,020,296
Taxable pensions and annuities:					
Number of returns	4,248,282	8,649,169	6,980,907	1,063,392	1,824,646
Amount	77,191,876	243,796,599	299,174,227	58,140,701	121,326,798
Rent and royalty net income less loss:					
Number of returns	897,448	2,418,197	2,495,242	472,041	1,550,252
Amount	431,357	3,057,608	12,103,031	4,742,880	41,877,789

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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Item	All returns			Tax year 2021, by size of adjusted gross income	
	Tax year 2020	Tax year 2021	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Partnership and S corporation net income less loss:					
Number of returns	8,884,681	9,206,813	3.6	667,932	483,149
Amount	699,782,827	958,311,890	36.9	-74,957,481	412,641
Estate and trust net income less loss:					
Number of returns	643,877	664,373	3.2	38,790	38,101
Amount	30,390,540	51,476,361	69.4	-539,480	328,306
Farm net income (Schedule F):					
Number of returns	463,321	452,295	-2.4	65,886	43,555
Amount	12,203,109	13,618,034	11.6	737,629	644,377
Farm net loss (Schedule F):					
Number of returns	1,254,828	1,259,894	0.4	209,642	109,064
Amount	35,179,960	38,823,924	10.4	8,290,505	2,507,849
Unemployment compensation [4]:					
Number of returns	30,450,880	15,590,254	-48.8	1,827,783	4,869,001
Amount	413,462,280	205,860,733	-50.2	16,737,378	67,105,252
Taxable Social Security benefits:					
Number of returns	22,764,997	23,805,882	4.6	367,451	3,489,782
Amount	367,328,550	413,476,369	12.6	708,516	9,814,438
Nonitemized charitable contributions:					
Number of returns	42,178,737	47,657,428	13.0	4,300,804	5,854,965
Amount	10,889,467	17,833,403	63.8	1,162,376	1,708,805
Total statutory adjustments:					
Number of returns	36,667,242	32,884,241	-10.3	5,442,100	4,803,404
Amount	134,552,587	144,239,288	7.2	9,126,988	6,593,362
Educator expenses:					
Number of returns	3,438,199	3,148,801	-8.4	63,243	179,999
Amount	904,103	835,973	-7.5	15,333	42,570
Certain business expenses of reservists, performing artists, and fee-basis government officials:					
Number of returns	311,049	277,228	-10.9	17,212	39,491
Amount	2,329,303	2,139,749	-8.1	256,834	381,531
Payments to an individual retirement arrangement:					
Number of returns	2,448,381	2,431,206	-0.7	77,818	210,022
Amount	13,431,087	13,791,451	2.7	319,113	800,212
Student loan interest deduction:					
Number of returns	10,204,642	4,936,946	-51.6	275,534	502,334
Amount	7,784,507	4,293,753	-44.8	277,678	465,913
Health savings account deduction:					
Number of returns	2,013,473	1,948,063	-3.2	40,968	84,186
Amount	5,890,930	5,989,891	1.7	129,831	167,655
Moving expenses adjustment:					
Number of returns	82,804	97,857	18.2	* 3,299	18,101
Amount	173,324	288,101	66.2	* 31,799	39,033
Self-employment tax deduction:					
Number of returns	20,071,238	21,828,479	8.8	4,988,068	3,919,765
Amount	32,886,721	39,132,833	19.0	2,823,175	3,743,214
Self-employed health insurance deduction:					
Number of returns	3,586,172	3,692,457	3.0	306,361	296,391
Amount	29,485,701	30,936,542	4.9	1,226,231	1,041,717
Payments to a self-employed retirement (Keogh) plan:					
Number of returns	937,228	1,007,146	7.5	14,675	13,622
Amount	25,763,784	29,128,291	13.1	157,072	141,733

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	Tax year 2021, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Partnership and S corporation net income less loss:					
Number of returns	681,854	1,655,297	2,388,898	635,231	2,694,452
Amount	4,335,238	21,758,747	62,410,130	32,051,477	912,301,138
Estate and trust net income less loss:					
Number of returns	37,765	116,645	184,058	51,482	197,532
Amount	351,191	1,393,903	4,353,022	1,402,761	44,186,658
Farm net income (Schedule F):					
Number of returns	53,909	112,676	107,063	18,731	50,475
Amount	965,364	2,375,110	3,648,319	911,236	4,335,999
Farm net loss (Schedule F):					
Number of returns	147,172	332,353	296,366	50,939	114,358
Amount	3,157,143	7,088,135	7,599,153	1,696,852	8,484,287
Unemployment compensation [4]:					
Number of returns	3,278,235	3,303,592	1,823,023	192,644	295,973
Amount	47,723,722	44,869,379	23,038,010	2,552,313	3,834,679
Taxable Social Security benefits:					
Number of returns	4,144,470	7,772,504	5,659,053	786,541	1,586,081
Amount	35,671,604	144,453,844	149,496,743	23,280,225	50,050,999
Nonitemized charitable contributions:					
Number of returns	7,851,551	13,684,101	11,187,555	1,754,265	3,024,187
Amount	2,459,367	5,093,158	5,083,149	842,824	1,483,724
Total statutory adjustments:					
Number of returns	4,730,229	7,714,471	6,465,137	1,020,565	2,708,335
Amount	10,191,731	21,729,845	29,372,466	8,149,596	59,075,300
Educator expenses:					
Number of returns	407,974	1,023,066	1,098,707	180,874	194,938
Amount	100,875	262,568	315,965	49,088	49,574
Certain business expenses of reservists, performing artists, and fee-basis government officials:					
Number of returns	56,330	85,961	60,796	8,952	8,486
Amount	384,973	633,259	381,873	55,630	45,649
Payments to an individual retirement arrangement:					
Number of returns	424,520	770,528	721,081	67,503	159,734
Amount	1,733,178	4,191,240	4,561,167	554,905	1,631,636
Student loan interest deduction:					
Number of returns	1,021,890	1,856,462	1,280,726	0	0
Amount	968,617	1,544,731	1,036,814	0	0
Health savings account deduction:					
Number of returns	228,421	513,688	535,325	131,101	414,374
Amount	406,966	1,115,607	1,627,754	470,836	2,071,242
Moving expenses adjustment:					
Number of returns	17,504	37,780	19,128	* 714	* 1,331
Amount	36,307	115,682	56,963	* 1,369	* 6,948
Self-employment tax deduction:					
Number of returns	2,919,245	4,128,147	3,382,409	624,615	1,866,230
Amount	3,947,599	7,093,560	7,787,473	1,963,488	11,774,324
Self-employed health insurance deduction:					
Number of returns	374,919	727,693	848,157	211,103	927,833
Amount	1,712,213	3,902,943	7,327,452	2,149,264	13,576,722
Payments to a self-employed retirement (Keogh) plan:					
Number of returns	25,782	106,660	236,827	87,045	522,535
Amount	265,429	1,178,952	4,142,125	1,919,023	21,323,957

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns			Tax year 2021, by size of adjusted gross income	
	Tax year 2020	Tax year 2021	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Penalty on early withdrawal of savings:					
Number of returns	382,364	309,687	-19.0	40,742	42,161
Amount	337,269	112,709	-66.6	5,714	13,463
Alimony paid:					
Number of returns	404,967	383,523	-5.3	35,927	10,171
Amount	10,023,352	9,667,931	-3.5	496,865	81,577
Total standard deduction:					
Number of returns	143,605,871	141,718,820	-1.3	26,880,895	26,869,818
Amount	2,495,179,737	2,504,377,020	0.4	360,164,684	422,883,588
Total itemized deductions (after limitation):					
Number of returns	15,317,687	14,974,757	-2.2	291,771	529,903
Amount	596,026,916	664,485,533	11.5	7,144,628	14,040,050
Medical and dental expenses deduction:					
Number of returns	3,886,536	3,728,203	-4.1	209,799	373,847
Amount	76,406,887	77,070,521	0.9	4,074,610	6,858,343
Taxes paid deduction [5]:					
Number of returns	15,198,581	14,807,328	-2.6	270,790	497,355
Amount	121,217,785	117,265,372	-3.3	1,180,939	2,287,346
Income taxes [6]:					
Number of returns	11,054,722	10,812,894	-2.2	77,945	202,925
Amount	205,865,955	242,699,175	17.9	222,794	410,487
General sales taxes [6]:					
Number of returns	3,743,071	3,620,771	-3.3	160,335	265,577
Amount	9,164,513	8,323,017	-9.2	83,805	271,781
Interest paid deduction:					
Number of returns	12,398,715	11,832,322	-4.6	133,310	275,240
Amount	178,795,299	166,789,095	-6.7	1,439,599	3,064,919
Total mortgage interest paid deduction:					
Number of returns	12,157,952	11,584,193	-4.7	128,752	269,755
Amount	157,053,165	139,859,822	-10.9	1,334,789	2,858,343
Charitable contributions deduction:					
Number of returns	12,448,778	12,181,367	-2.1	153,537	357,560
Amount	201,639,287	266,867,230	32.3	293,862	1,379,561
Qualified business income deduction:					
Number of returns	22,658,245	25,942,032	14.5	469,945	2,971,275
Amount	160,696,029	206,666,715	28.6	102,641	2,722,743
Taxable income:					
Number of returns	127,723,634	128,850,091	0.9	3,702,698	23,134,902
Amount	9,694,281,789	11,683,973,133	20.5	5,378,125	189,335,926
Alternative minimum tax:					
Number of returns	141,956	257,809	81.6	4,474	* 277
Amount	3,013,088	6,093,140	102.2	217,996	* 2,741
Excess advance premium tax credit repayment [7]:					
Number of returns	1,865,432	2,626,268	40.8	157,847	387,627
Amount	1,819,405	3,833,172	110.7	58,973	134,403
Income tax before credits:					
Number of returns	127,081,774	128,227,111	0.9	3,621,926	22,891,865
Amount	1,797,921,435	2,272,983,812	26.4	886,198	19,362,816
Total tax credits [8]:					
Number of returns	69,261,903	67,298,383	-2.8	2,286,834	14,435,161
Amount	147,975,810	150,673,355	1.8	297,294	7,177,755

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	Tax year 2021, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Penalty on early withdrawal of savings:					
Number of returns	33,605	68,410	72,979	18,275	33,515
Amount	10,695	44,140	17,343	4,807	16,547
Alimony paid:					
Number of returns	38,358	94,205	100,779	25,158	78,925
Amount	397,675	1,192,349	1,854,929	689,203	4,955,333
Total standard deduction:					
Number of returns	27,823,778	33,616,488	19,582,157	2,634,639	4,311,045
Amount	460,043,363	642,036,347	452,673,085	63,219,349	103,356,604
Total itemized deductions (after limitation):					
Number of returns	1,084,238	3,894,738	4,555,579	1,084,770	3,533,758
Amount	28,735,436	103,587,810	140,898,846	39,299,503	330,779,260
Medical and dental expenses deduction:					
Number of returns	577,473	1,325,425	944,692	145,625	151,342
Amount	10,474,920	25,293,765	19,278,187	4,424,901	6,665,795
Taxes paid deduction [5]:					
Number of returns	1,060,737	3,847,770	4,523,975	1,080,422	3,526,279
Amount	5,545,017	26,643,881	39,601,170	10,339,234	31,667,785
Income taxes [6]:					
Number of returns	618,882	2,764,275	3,524,562	858,812	2,765,493
Amount	1,402,426	10,909,980	27,242,328	10,786,238	191,724,922
General sales taxes [6]:					
Number of returns	388,409	964,192	918,365	207,328	716,565
Amount	594,210	1,677,556	2,009,737	576,596	3,109,332
Interest paid deduction:					
Number of returns	652,175	3,026,821	3,760,817	930,132	3,053,827
Amount	7,284,345	29,773,058	42,367,475	12,314,757	70,544,942
Total mortgage interest paid deduction:					
Number of returns	644,472	2,998,738	3,723,183	918,751	2,900,542
Amount	6,518,894	27,092,778	40,929,025	11,857,265	49,268,728
Charitable contributions deduction:					
Number of returns	783,475	2,957,765	3,801,298	952,536	3,175,196
Amount	3,960,120	17,297,117	33,050,363	10,653,343	200,232,864
Qualified business income deduction:					
Number of returns	3,406,559	6,338,816	6,788,194	1,553,245	4,413,999
Amount	6,195,041	17,903,017	30,440,725	10,285,441	139,017,107
Taxable income:					
Number of returns	28,800,456	37,442,594	24,161,639	3,725,015	7,882,787
Amount	639,279,718	1,912,915,663	2,687,808,279	714,927,085	5,534,328,337
Alternative minimum tax:					
Number of returns	* 117	9,187	23,412	10,714	209,628
Amount	* 4,324	57,121	174,999	153,759	5,482,200
Excess advance premium tax credit repayment [7]:					
Number of returns	802,744	914,478	283,769	28,357	51,446
Amount	546,030	1,512,504	1,027,666	170,919	382,677
Income tax before credits:					
Number of returns	28,608,222	37,356,979	24,143,813	3,723,906	7,880,400
Amount	69,666,376	242,223,006	408,154,070	128,578,290	1,404,113,056
Total tax credits [8]:					
Number of returns	13,325,570	16,837,873	13,135,094	2,335,332	4,942,519
Amount	18,469,983	40,057,485	39,825,810	5,089,377	39,755,651

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns			Tax year 2021, by size of adjusted gross income	
	Tax year 2020	Tax year 2021	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Child care credit:					
Number of returns	5,088,208	583,054	-88.5	* 994	32,078
Amount	2,841,865	1,072,876	-62.2	* 81	18,528
Credit for the elderly or disabled:					
Number of returns	44,389	37,350	-15.9	10,907	26,443
Amount	3,859	3,560	-7.7	1,562	1,998
Education tax credits:					
Number of returns	7,484,754	8,119,082	8.5	277,655	1,958,880
Amount	7,919,700	8,284,969	4.6	34,177	1,325,924
Retirement savings contributions credit:					
Number of returns	9,567,953	9,211,566	-3.7	232,180	3,500,430
Amount	1,785,015	1,762,904	-1.2	22,726	684,515
Adoption credit:					
Number of returns	57,021	74,761	31.1	* 928	2,365
Amount	321,242	350,126	9.0	* 56	896
Residential energy credits:					
Number of returns	2,293,297	2,626,873	14.5	* 2,185	135,228
Amount	3,894,398	5,480,776	40.7	* 819	71,475
Foreign tax credit:					
Number of returns	9,155,934	10,803,923	18.0	79,797	326,009
Amount	19,075,942	30,243,844	58.5	3,897	44,452
General business credit:					
Number of returns	419,651	511,511	21.9	611	18,688
Amount	4,478,091	6,862,281	53.2	27,375	16,255
Prior year minimum tax credit:					
Number of returns	136,218	125,435	-7.9	* 696	* 2,837
Amount	1,392,309	1,511,927	8.6	* 21	* 882
Nonrefundable child and other dependent tax credit:					
Number of returns	37,615,063	10,873,814	-71.1	40,468	1,141,128
Amount	78,965,342	7,742,397	-90.2	7,414	463,636
Total refundable credits:					
Number of returns	58,516,827	69,717,773	19.1	17,059,153	15,065,541
Amount	145,862,406	255,103,407	74.9	52,237,884	60,437,306
Total earned income credit (EIC):					
Number of returns	26,251,292	32,219,673	22.7	13,767,668	11,976,314
Amount	60,035,574	65,529,054	9.2	23,969,135	29,460,622
Total additional child tax credit including reconciliation for excess payments:					
Number of returns	N/A	40,081,611	[9]	5,020,247	7,064,268
Amount	N/A	122,124,345	[9]	16,579,271	22,622,058
Aggregate advance child tax credit amount received					
Number of returns	N/A	36,302,995	[9]	3,875,264	6,049,868
Amount	N/A	89,662,280	[9]	9,567,644	15,076,972
Total American opportunity credit:					
Number of returns	6,511,365	6,022,520	-7.5	1,017,041	1,436,186
Amount	5,667,491	5,166,538	-8.8	876,179	1,195,007
Total recovery rebate credit:					
Number of returns	31,058,505	11,601,187	-62.6	3,734,772	2,504,993
Amount	45,315,829	19,852,853	-56.2	6,335,470	4,021,981
Total net premium tax credit:					
Number of returns	2,277,307	4,371,196	91.9	1,090,346	1,404,154
Amount	2,129,615	3,510,106	64.8	653,366	830,580

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	Tax year 2021, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Child care credit:					
Number of returns	85,787	173,492	188,208	50,952	51,543
Amount	126,396	373,102	430,932	62,683	61,154
Credit for the elderly or disabled:					
Number of returns	0	0	0	0	0
Amount	0	0	0	0	0
Education tax credits:					
Number of returns	1,805,572	2,306,431	1,770,544	0	0
Amount	1,955,593	2,727,273	2,242,002	0	0
Retirement savings contributions credit:					
Number of returns	3,987,671	1,491,285	0	0	0
Amount	793,237	262,426	0	0	0
Adoption credit:					
Number of returns	21,084	29,098	16,928	4,187	* 172
Amount	39,611	109,640	157,509	40,919	* 1,495
Residential energy credits:					
Number of returns	374,063	894,805	817,398	145,091	258,103
Amount	369,747	1,473,346	2,087,356	462,065	1,015,968
Foreign tax credit:					
Number of returns	720,017	2,374,990	3,261,900	915,849	3,125,361
Amount	124,406	658,800	1,705,399	1,067,426	26,639,464
General business credit:					
Number of returns	28,528	62,202	88,954	28,070	284,458
Amount	40,772	162,399	364,591	114,814	6,136,075
Prior year minimum tax credit:					
Number of returns	7,372	12,063	17,960	8,831	75,676
Amount	6,757	22,590	76,087	53,510	1,352,080
Nonrefundable child and other dependent tax credit:					
Number of returns	2,378,233	3,631,708	3,124,950	557,327	0
Amount	1,509,139	2,743,343	2,569,966	448,899	0
Total refundable credits:					
Number of returns	10,114,321	11,657,383	8,921,384	1,356,076	5,543,915
Amount	42,955,354	40,406,230	31,323,732	4,097,553	23,645,348
Total earned income credit (EIC):					
Number of returns	6,127,972	347,719	0	0	0
Amount	11,904,821	194,476	0	0	0
Total additional child tax credit including reconciliation for excess payments:					
Number of returns	7,718,217	9,582,016	7,616,736	1,308,981	1,771,147
Amount	23,975,796	30,385,311	22,788,964	2,390,588	3,382,358
Aggregate advance child tax credit amount received					
Number of returns	6,943,897	8,920,198	7,244,155	1,260,142	2,009,473
Amount	17,742,107	23,229,687	18,184,625	2,388,686	3,472,560
Total American opportunity credit:					
Number of returns	1,101,401	1,301,666	1,166,226	0	0
Amount	906,083	1,121,355	1,067,914	0	0
Total recovery rebate credit:					
Number of returns	1,763,552	2,246,118	1,351,075	677	0
Amount	2,866,989	3,626,022	3,002,217	174	0
Total net premium tax credit:					
Number of returns	1,074,554	686,364	115,778	0	0
Amount	878,859	907,842	239,459	0	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns			Tax year 2021, by size of adjusted gross income	
	Tax year 2020	Tax year 2021	Percent difference	Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Total qualified sick and family leave credit for leave before April 1, 2021:					
Number of returns	987,812	1,170,088	18.5	421,658	306,148
Amount	1,840,557	4,737,342	157.4	2,119,135	912,056
Total refundable child and dependent care credit:					
Number of returns	N/A	5,925,692	[9]	356,432	809,813
Amount	N/A	12,626,890	[9]	724,619	1,867,698
Total qualified sick and family leave credit for leave after March 31, 2021:					
Number of returns	N/A	1,212,124	[9]	397,615	346,153
Amount	N/A	5,391,581	[9]	2,099,760	1,105,396
Total premium tax credit:					
Number of returns	4,311,926	7,407,859	71.8	1,509,922	2,079,111
Amount	33,030,180	52,201,790	58.0	11,298,915	14,444,127
Advance payment of premium tax credit:					
Number of returns	4,567,117	7,862,219	72.1	1,570,491	2,112,789
Amount	33,878,109	53,980,097	59.3	11,108,293	14,133,663
Self-employment tax:					
Number of returns	20,071,238	21,828,479	8.8	4,988,068	3,919,765
Amount	65,762,892	78,253,528	19.0	5,643,539	7,483,690
Total additional Medicare tax:					
Number of returns	5,129,682	6,074,412	18.4	20,640	4,620
Amount	11,290,042	14,720,295	30.4	40,769	2,330
Net investment income tax:					
Number of returns	5,635,964	7,253,461	28.7	* 44	1,248
Amount	34,613,614	59,808,216	72.8	* 2,795	144
Total income tax:					
Number of returns	102,995,456	104,931,244	1.9	1,311,726	12,849,671
Amount	1,681,950,997	2,176,392,007	29.4	534,617	12,032,611
Total tax liability:					
Number of returns	107,341,949	108,574,680	1.1	2,940,259	13,815,311
Amount	1,756,632,400	2,268,956,208	29.2	2,374,471	15,640,244

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2020 and 2021, Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	Tax year 2021, by size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Total qualified sick and family leave credit for leave before April 1, 2021:					
Number of returns	190,651	166,014	61,404	7,721	16,492
Amount	739,358	698,763	196,393	22,887	48,750
Total refundable child and dependent care credit:					
Number of returns	1,019,705	1,323,697	1,658,456	322,678	434,913
Amount	2,326,310	3,196,224	3,566,548	403,848	541,644
Total qualified sick and family leave credit for leave after March 31, 2021:					
Number of returns	211,895	172,094	60,215	8,783	15,369
Amount	980,362	921,726	219,010	15,958	49,370
Total premium tax credit:					
Number of returns	2,013,770	1,507,104	297,952	0	0
Amount	13,789,735	10,750,183	1,918,830	0	0
Advance payment of premium tax credit:					
Number of returns	2,032,382	1,648,918	399,742	33,936	63,961
Amount	13,732,825	11,636,090	2,611,312	269,672	488,242
Self-employment tax:					
Number of returns	2,919,245	4,128,147	3,382,409	624,615	1,866,230
Amount	7,893,711	14,185,106	15,573,239	3,926,619	23,547,624
Total additional Medicare tax:					
Number of returns	3,438	14,153	333,406	765,933	4,932,222
Amount	2,151	8,274	84,469	186,549	14,395,753
Net investment income tax:					
Number of returns	2,595	5,781	121,362	558,097	6,564,334
Amount	736	4,075	65,759	289,032	59,445,674
Total income tax:					
Number of returns	21,156,791	34,198,559	23,821,648	3,716,228	7,876,621
Amount	50,661,760	200,702,476	367,380,001	123,562,607	1,421,517,935
Total tax liability:					
Number of returns	21,647,989	34,681,771	23,890,382	3,719,506	7,879,462
Amount	56,577,985	216,089,667	386,158,662	128,484,574	1,463,630,605

N/A—Not applicable.

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

[1] Includes returns with adjusted gross deficit.

[2] Not included in adjusted gross income (less deficit).

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

[4] The American Rescue Plan of 2021, which was passed on March 11, 2021, allowed for the exclusion of up to \$10,200 of unemployment compensation. Therefore the Tax Year 2020 data will not include any unemployment income exclusion from returns filed previous to this date. The taxpayer would have filed an amended return to receive the exclusion. Also, the data for 2020 shown in the table is before any exclusions.

[5] The taxes paid deduction is the sum of state and local taxes deduction after limitation plus other taxes deduction.

[6] Data are prior to application of the \$10,000 limit (\$5,000 in the case of married individuals filing separate returns).

[7] The American Rescue Plan of 2021, which was passed on March 11, 2021, suspended the repayment of excess APTC amounts for 2020. Taxpayers who owed this repayment were instructed to delete the Form 8962. Taxpayers who had already filed their returns had this amount reimbursed but are included in the 2020 data in this table.

[8] Includes EIC, additional child tax credit, American opportunity credit, recovery rebate credit, net premium tax credit, qualified sick and family leave credits, and refundable child and dependent care credit, which are used to offset income tax before credits. Also includes other credits that are not shown separately in this table.

[9] Percentage not computed.

NOTES:

Detail may not add to totals because of rounding.

Definitions for items in the table can be found in the Explanation of terms section of Publication 1304 at: https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#_sec4.

These data represent estimates of income and tax items based on a sample of individual income tax returns filed between January and late September of a given processing year. These returns are then weighted to represent a full year of taxpayer reporting. In general, some of the returns processed during the remainder of the year may have somewhat different characteristics compared to these earlier ones. When available, the estimates from the "complete year data" should be used in place of the preliminary data.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Returns, Preliminary Data, May 2023.