

Individual Income Tax Returns, 2005

by Sean Marcia and Justin Bryan

Taxpayers filed 134.4 million individual income tax returns for Tax Year (TY) 2005, an increase from the 132.2 million returns filed for TY 2004. The adjusted gross income (AGI) less deficit reported on these returns totaled \$7.4 trillion, a 9.3-percent increase from the previous year. Several income items increased appreciably during 2005, including net capital gain (less loss), taxable interest, and partnership and S corporation net income (less loss), which increased 41.0 percent, 29.5 percent, and 27.3 percent, respectively. Taxable income also showed a significant increase, 10.0 percent from 2004, to \$5.1 trillion. Statutory income tax rates remained constant for 2005 (although the tax brackets were widened due to inflation indexing) for the second straight year, following 3 consecutive years of being lowered. Total income tax rose 12.4 percent to \$934.8 billion. This was the second year in a row, but only the second time in 5 years, that total income tax increased. For the third straight year, the alternative minimum tax (AMT) showed a substantial increase, \$4.4 billion (33.7 percent), with 0.9 million (29.3 percent) more taxpayers paying the AMT.

Itemized deductions were claimed on 35.5 percent of all returns filed and represented 65.9 percent of the total deductions amount after limitations. Interest paid, the largest itemized deduction (34.8 percent of the total before limitation), increased 13.9 percent to \$405.7 billion. Last year's largest deduction, taxes paid (34.3 percent of the total), increased 10.4 percent to \$400.4 billion. Casualty and theft losses rose to \$15.0 billion, more than four times the amount for 2004. This historic increase was due in large part to damages from Hurricanes Katrina, Wilma, and Rita that occurred in August, September, and October of 2005 and the more liberal, special tax treatment for those damages.

Sean Marcia and Justin Bryan are economists with the Individual Research Section and the Individual Returns Analysis Section, respectively. This article was prepared under the direction of Mike Strudler, Chief, Individual Research Section, and Jeff Hartzok, Chief, Individual Returns Analysis Section.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) increased 9.3 percent to more than \$7.4 trillion for 2005. As shown in Figure B, the largest component of AGI, salaries and wages, increased 4.7 percent from \$4.9 trillion to almost \$5.2 trillion. With larger increases in other components of AGI, the share of salaries and wages in AGI decreased to 69.5 percent for 2005, down from 72.5 percent for 2004. The largest nonwage component of AGI was net capital gain (less loss). With \$668.0 billion of net capital gain (less loss) realized for 2005, 41.0 percent more than for 2004 (Figure B), net capital gain (less loss) reached over \$600 billion for the first time since Tax Year 2000. One component of net capital gains, capital gain distributions (reported on either Schedule D with other sales of capital assets or alone on the 1040 or 1040A) more than doubled for 2005, increasing by 132.0 percent to \$20.2 billion.

Several other components of AGI also increased for 2005, including taxable interest, and partnership and S corporation net income (less loss) which increased by 29.5 percent, and 27.3 percent, respectively. The next largest increase was for estate and trust net income (less loss), which increased by 17.7 percent to \$16.5 billion. Business incomes also showed sizable gains for 2005, with farm net incomes rising by 15.1 percent and business or profession net income (less loss) increasing by 9.1 percent. Retirement income also increased appreciably for 2005, including the taxable portion of Social Security benefits, Individual Retirement Account (IRA) distributions, and pensions and annuities, which rose by 13.0 percent, 10.4 percent, and 6.6 percent, respectively. Taxable unemployment income decreased by 14.9 percent to \$27.9 billion. Table 1 shows detailed information for the components of AGI.

Losses

Total negative income includes net negative income line items from individual income tax returns.¹ Total negative income, i.e., net loss, included in AGI

¹ For purposes of this article, total negative income is a sum of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, and electronically filed returns) for which a net loss for an income category was reported by the taxpayer. In particular, the Form 1040 income tax return entry for Schedule E, *Supplemental Income and Loss* (from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.), was separated into the following components: rent and royalty net loss, partnership and S corporation net loss, and estate and trust net loss. When any one of these components was negative on a return, the corresponding loss (rather than the netted total amount from Schedule E) was included in the statistics for total net loss. For example, if a return showed estate and trust net income of \$20,000 and rent and royalty net loss of \$12,000, total net loss would include the \$12,000 of rent and royalty net loss.

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2004 and 2005

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

Item	2004		2005		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	
Adjusted gross income (less deficit).....	132,226	6,788,805	134,373	7,422,496	9.3
Exemptions [1].....	263,896	800,690	269,043	839,904	4.9
Taxable income.....	102,738	4,670,166	104,331	5,137,166	10.0
Total income tax.....	89,102	831,976	90,593	934,836	12.4
Alternative minimum tax.....	3,096	13,029	4,005	17,421	33.7

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

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 2004 and 2005

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

Item	2004		2005		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)		
Adjusted gross income (less deficit) [1]	132,226	6,788,805	134,373	7,422,496	633,691	9.3
Salaries and wages.....	112,370	4,921,806	114,071	5,155,407	233,601	4.7
Taxable interest.....	57,606	125,474	59,249	162,433	36,959	29.5
Ordinary dividends.....	30,687	146,839	31,175	166,482	19,643	13.4
Qualified dividends.....	24,550	110,500	25,854	118,980	8,480	7.7
Business or profession net income (less loss).....	20,252	247,217	21,057	269,701	22,484	9.1
Net capital gain (less loss)	25,267	473,662	26,196	668,015	194,354	41.0
Capital gain distributions [2].....	10,733	15,336	13,393	35,581	20,245	132.0
Sales of property other than capital assets, net gain (less loss).....	1,750	2,503	1,777	3,663	1,160	46.4
Sales of property other than capital assets, net gain.....	858	10,473	901	12,843	2,370	22.6
Taxable Social Security benefits.....	11,692	110,462	12,661	124,829	14,367	13.0
Total rental and royalty net income (less loss)	9,751	27,384	9,949	28,237	853	3.1
Partnership and S corporation net income (less loss).....	7,236	315,993	7,531	402,327	86,334	27.3
Estate and trust net income (less loss) [3].....	543	14,001	529	16,484	2,483	17.7
Farm net income (less loss).....	2,005	-13,239	1,981	-12,169	1,070	8.1
Farm net income.....	589	7,371	611	8,484	1,113	15.1
Unemployment compensation.....	9,095	32,740	7,888	27,857	-4,883	-14.9
Taxable pensions and annuities.....	23,123	394,286	23,247	420,145	25,859	6.6
Taxable Individual Retirement Account distributions.....	8,914	101,672	9,387	112,277	10,605	10.4
Other net income (less loss) [4].....	n.a.	23,198	n.a.	26,863	3,666	15.8
Gambling earnings.....	1,709	23,313	1,809	24,884	1,570	6.7

n.a.—Not available.

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

[2] Includes both Schedule D and non-Schedule D capital gain distributions.

[3] Includes farm rental net income (less loss).

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses, foreign-earned income exclusions, and gambling earnings.

See footnote 2 of Table 1.

Figure C

Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2004 and 2005

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

Item	2004		2005		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	303,458	n.a.	319,587	5.3
Business or profession net loss.....	5,194	43,007	5,308	45,016	4.7
Net capital loss [1].....	11,513	25,492	10,023	22,137	-13.2
Net loss, sales of property other than capital assets.....	892	7,971	877	9,180	15.2
Total rental and royalty net loss [2].....	4,380	38,466	4,554	43,988	14.4
Partnership and S corporation net loss.....	2,498	82,697	2,539	89,694	8.5
Estate and trust net loss.....	36	1,436	36	1,654	15.2
Farm net loss.....	1,416	20,610	1,371	20,653	0.2
Net operating loss [3].....	830	75,012	863	79,452	5.9
Other net loss [4].....	359	8,768	346	7,811	-10.9

n.a.—Not available.

[1] Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 of net capital loss per return (\$1,500 for married filing separately) are allowed to be included in negative total income. Any excess is carried forward to future years.

[2] Includes farm rental net loss.

[3] See footnote 2 of this article for a definition of net operating loss.

[4] Other net loss represents losses reported on Form 1040, line 21, except net operating loss and the foreign-earned income exclusion.

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

increased 5.3 percent to \$319.6 billion for 2005 (Figure C). The increases to business or profession net loss, farm net loss, total rental and royalty net loss, partnership and S corporation net loss, and net operating loss combined, accounted for the majority of the \$16.1-billion increase in net loss for 2005.² For 2005, the largest percentage increase, 15.2 percent, in losses was for both net loss sales of property other than capital assets and estate and trust net losses. However, net loss sales of property other than capital assets and estate and trust net losses only accounted for 3.4 percent of total net losses. Net capital loss (13.2 percent) and other net loss (10.9 percent) were the only two items to decrease.³ With respect to net capital losses, decreases in this item for 2003 through 2005 followed a period of increases from 1997 through 2002.⁴

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased

11.6 percent to \$109.4 billion for 2005 (Figure D). Slightly over 20 percent of this increase was due to the addition of a new adjustment for Tax Year 2005. The new adjustments allow individual taxpayers to reduce their incomes if their businesses paid wages for domestic production (see the *Changes in Law* section of this article). Almost 337,000 taxpayers took the domestic production activities deduction, for a total of \$2.4 billion. All of the other statutory adjustments increased for 2005, the largest increase being health savings account deductions, which increased 167.8 percent to \$0.5 billion. The largest statutory adjustment was the self-employment tax deduction, representing 20.8 percent of the total. This adjustment increased 7.7 percent to \$22.7 billion for 2005. Payments to self-employed retirement (Keogh) plans increased 10.2 percent to \$21.3 billion, while the self-employed health insurance deduction increased 6.4 percent to \$19.6 billion. These were the second and third largest statutory adjustments for 2005.

² Net operating loss is a carryover of the loss from a business when taxable income for a prior year was less than zero. A loss could be applied to the AGI for the current year and carried forward for up to 15 years. Net operating loss is included in other income (loss) on individual income tax returns but edited separately for Statistics of Income purposes.

³ No more than \$3,000 per return of net capital loss is allowed. For married filing separate returns, this loss is limited to \$1,500. Any excess is carried forward to future years.

⁴ For further details on the description of the sample, see *Statistics of Income—2005, Individual Income Tax Returns, 1997-2004*, (IRS Publication 1304).

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Figure D

Statutory Adjustments, Tax Years 2004 and 2005

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

Item	2004		2005		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments.....	32,154	98,047	33,591	109,397	11.6
Payments to an Individual Retirement Account.....	3,331	10,029	3,256	12,003	19.7
Educator expenses deduction.....	3,402	858	3,504	878	2.3
Certain business expenses of reservists, performing artists, etc.....	105	253	100	285	12.9
Moving expenses adjustment.....	1,096	2,952	1,134	3,077	4.2
Student loan interest deduction.....	7,527	4,399	8,073	5,053	14.9
Tuition and fees deduction.....	4,710	10,589	4,696	10,847	2.4
Health savings account deduction.....	91	191	216	511	167.8
Self-employment tax deduction.....	15,920	21,109	16,695	22,734	7.7
Self-employed health insurance deduction.....	3,884	18,457	3,901	19,646	6.4
Payments to a self-employed retirement (Keogh) plan.....	1,201	19,296	1,257	21,268	10.2
Penalty on early withdrawal of savings.....	780	210	806	266	26.7
Alimony paid.....	574	8,470	588	8,954	5.7
Domestic production activities deduction.....	n.a.	n.a.	337	2,361	[2]
Other adjustments [1].....	n.a.	1,234	n.a.	1,515	22.8

n.a.—Not available.

[1] Includes foreign housing adjustment, Medical Savings Accounts deduction, and other adjustments for 2004 and 2005.

[2] Percentage not computed.

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

Deductions

The total standard deduction claimed on 2005 individual income tax returns, i.e., the basic standard deduction plus the additional standard deduction for age or blindness, increased 3.5 percent to \$580.7 billion (Figure E). Total deductions, the sum of the total standard deduction and total itemized deductions (after limitation), increased by 9.2 percent to just over \$1.7 trillion. The number of returns claiming a standard deduction increased 1.0 percent for 2005, accounting for 63.1 percent of all returns filed. The average standard deduction rose by \$169 from the 2004 average, to \$6,845.

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deductions were claimed on 35.5 percent of all returns filed and represented 65.9 percent of the total deduction amount.⁵ The average for total itemized deductions (after limitation) was \$23,491, up \$1,947 from the average for 2004.

Total itemized deductions (before limitation) increased for 2005 by 12.8 percent, and the number of taxpayers itemizing increased by 3.1 percent from 2004 levels. Interest paid, the largest itemized deduction for 2005 (34.8 percent of the total), increased 13.9 percent to \$405.7 billion. The number of returns

and the amount reported for the largest component of the interest paid deduction, home mortgage interest, increased by 2.3 percent and 12.7 percent, respectively, for 2005. The total State and local tax deduction (including income and sales taxes) increased by 11.4 percent to \$244.9 billion for 2005. The general sales tax deduction portion of this was claimed by 11.4 million taxpayers, for a total of \$17.3 billion. These both were included in taxes paid, the second largest itemized deduction, which increased 10.4 percent to \$400.4 billion for 2005. Miscellaneous itemized deductions subject to a 2-percent of AGI floor, including unreimbursed employee business expenses and tax preparation fees, increased 11.2 percent to \$76.2 billion, while unlimited miscellaneous deductions (such as gambling losses) increased 10.2 percent to \$18.6 billion for 2005.

The third largest itemized deduction, charitable contributions, increased 10.8 percent for 2005, to \$183.4 billion. Itemized deductions for medical and dental expenses in excess of 7.5 percent of AGI rose 9.5 percent to \$67.4 billion for 2005.

Although casualty and theft losses represented the smallest component of itemized deductions at \$15.0 billion, it showed the largest percentage increase in both number of taxpayers and amount

⁵ Of the 134,372,678 total returns filed, 1.3 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported.

Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 2004 and 2005

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

Item	2004		2005		Percentage change	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns [1]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions before limitation	46,335	1,035,000	47,755	1,167,135	3.1	12.8
Medical and dental expenses after 7.5% AGI limitation.....	9,531	61,503	9,917	67,354	4.1	9.5
Taxes paid [2].....	46,009	362,609	47,353	400,390	2.9	10.4
State and local income taxes.....	33,516	202,306	34,570	227,581	3.1	12.5
State and local general sales taxes.....	11,249	17,527	11,423	17,271	1.6	-1.5
Interest paid [3].....	38,110	356,356	39,016	405,718	2.4	13.9
Home mortgage interest.....	37,692	340,476	38,575	383,733	2.3	12.7
Charitable contributions.....	40,623	165,564	41,381	183,391	1.9	10.8
Other than cash contributions.....	25,267	43,373	25,371	48,057	0.4	10.8
Casualty and theft losses.....	185	3,510	814	14,984	339.4	326.9
Miscellaneous deductions after 2% AGI limitation.....	12,025	68,533	12,407	76,183	3.2	11.2
Gambling losses and other unlimited miscellaneous deductions....	1,457	16,925	1,522	19,114	4.4	12.9
Itemized deductions in excess of limitation.....	5,724	36,762	6,323	45,324	10.5	23.3
Total itemized deductions after limitation	46,335	998,238	47,755	1,121,811	3.1	12.4
Total standard deduction	84,017	560,933	84,841	580,748	1.0	3.5
Total deductions (after itemized deduction limitation)	130,352	1,559,171	132,597	1,702,559	1.7	9.2

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

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

[3] Includes investment interest and deductible mortgage "points" not shown separately.

claimed for 2005. These increases, (both more than quadrupling) were largely attributable to the Casualty losses from Hurricanes Katrina (the costliest hurricane in United States history) and Wilma and Rita, as well as the more liberal deduction rules applicable to those losses (see the *Changes in Law* section of this article).^{6, 7}

The AGI threshold for the limitation of itemized deductions increased to \$145,950 (\$72,975 if married filing separately) for 2005. Due to this limitation, over 6.3 million higher-income taxpayers were unable to deduct \$45.3 billion in itemized deductions, 23.3 percent more than for 2004.

As shown in Figure A, for 2005, the number of exemptions was 269.0 million, an increase of 2.0 percent over the 263.9 million exemptions in 2004. This was the largest increase in the number of exemptions since 1988. Part of this increase can be attributed to a special provision that in certain circumstances permitted exemptions for housing individuals displaced by Hurricane Katrina (see the *Changes in Law* section of this article). Because of this change, 131.5 thousand returns claimed a total of 287.4 thousand

exemptions. The total deduction for exemption went up to \$839.9 billion from \$800.7 billion, a 4.9-percent increase. This was the largest increase since a 5.4-percent increase in 2001.

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, rose 10.0 percent to \$5.1 trillion for 2005 (Figure A). With the large increase in taxable income and no reduction in tax rates (other than the indexing of tax brackets for the effects of inflation) for 2005, total income tax rose 12.4 percent to \$934.8 billion. This was the second time that total income tax increased over the past 5 years, with the first time being 2004. For the 3 years prior to 2004, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) lowered tax rates each year.

For the fourth year in a row the alternative minimum tax increased. For 2005, the AMT liability increased by \$4.4 billion, or 33.7 percent, to \$17.4 billion. The number of taxpayers with AMT liabil-

⁶ The National Weather Service, National Hurricane Center, Costliest U.S. Hurricanes 1900-2006 (unadjusted). Also, http://www.nhc.noaa.gov/Deadliest_Costliest.shtml.

⁷ Internal Revenue Service, Individual Master File System.

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ity increased by 0.9 million, or 29.3 percent, to 4.0 million.

Average AGI reported on all 2005 individual income tax returns was \$55,238, and average taxable income was \$49,239.⁸ These amounts represent increases of 7.6 percent and 8.3 percent, respectively, from the 2004 amounts of \$51,342 and \$45,457.

Figure F shows that the average tax rate for 2005 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 12.6 percent, an increase of 0.3 percentage points from the 12.3 percent for 2004. Although the average tax rate went up 0.3 percentage points for all returns, every income-size class greater than \$1 under \$10,000 had a lower average tax rate for 2005. The declines in the average tax rate ranged from 0.1 percentage point (each class under \$30,000) to 0.5 percentage points (\$500,000 under \$1,000,000). The overall average rate increased despite this decline in each AGI class because individuals tended to move to higher income classes which, in turn, faced higher tax rates. For example, for 2005, the number of returns reporting AGIs of \$1 million or more increased by 26.5 percent from 2004.

For 2005, average tax rates increased (up to 24.6 percent) as incomes went up to AGI of \$2 million or less. For each class above this level, average tax rates declined, with a low of 20.8 percent for taxpayers with \$10 million AGI or more. The main reason for this was that individuals in each class above \$2 million or more tended to report long-term capital gains (in excess of short-term losses) and qualified dividends as higher percentages of their AGI than individuals in the lower AGI classes. For these taxpayers, this income was taxed at a 15-percent rate as opposed to a 35-percent rate for ordinary income. For example, while individuals reporting AGI of \$1.5 million under \$2.0 million averaged 29.2 percent of their incomes as capital gains and dividends, this share increased in each succeeding class reaching 52.5 percent for those individuals reporting AGI of \$10 million or more.

Tax Credits

For 2005, total tax credits (excluding the “refundable” portions of the child tax credit and the EIC, and

any EIC used to offset any other taxes) increased 5.6 percent to \$55.3 billion. Statistics for tax credits, including the earned income credit (EIC), are shown in Tables 2 and 4 and summarized in Figures G and H.

Credits that showed an increase for 2005 included the child care credit, the foreign tax credit, the general business credit, and the education credit. The child tax credit decreased 0.8 percent to \$32.0 billion and was by far the largest credit, accounting for 57.9 percent of total tax credits reported for 2005.

The credits that showed the largest increase for 2005 were the foreign tax credit and the general business credits. These credits were claimed by 5.4 million and 0.3 million taxpayers for a total of \$9.4 billion and \$0.9 billion, an increase of 38.5 percent and 38.2 percent from 2004, respectively. The minimum tax credit rose for 2005 by 19.9 percent, to a total of \$1.1 billion. The child care credit rose for 2005 by 3.7 percent, to a total of \$3.5 billion. The education credits were claimed on nearly 7.1 million tax returns and totaled \$6.1 billion, an increase of 1.7 percent over 2004. The education credit was comprised of the Hope credit (for the first 2 years of college) and the Lifetime Learning credit (all other years). The share of the total tentative credits reported on Form 8863 for these two credits was virtually equal for 2005 (49.7-percent Hope credit and 50.3-percent Lifetime Learning credit).

Three credits fell for 2005: the child tax credit; the retirement savings contribution credit; and the earned income credit (EIC) used to offset income tax before credits. They showed declines of 0.8 percent, 6.6 percent, and 2.9 percent, respectively.

Both the EIC and the additional child tax credit may offset not only income tax before credits but also all other taxes and may even be refundable. The second part of the EIC, the portion used to offset all other taxes besides income tax, was \$4.2 billion for 2005 (6.1 percent more than for 2004). The refundable portion, the largest component of the EIC, was treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit or whose EIC exceeded income tax (and other income-related taxes). The refundable portion of the EIC totaled \$37.5 billion for 2005, also an increase of 6.1 percent from 2004 (Figure H).

⁸ Average AGI is defined as the amount of AGI divided by the number of returns filed. Average taxable income is defined as the amount of taxable income divided by the number of returns with taxable income. Average total income tax is defined as the amount of total income tax divided by the number of taxable returns. Taxable returns are defined as returns with “total income tax” (the sum of income tax after credits and tax on Form 4970, *Tax on Accumulation Distribution of Trusts*, less EIC used to offset other taxes) present.

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Figure F

Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 2004 and 2005

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [1]	\$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 2005:								
Number of returns.....	134,373	1,761	23,591	22,762	18,522	24,559	28,801	10,810
Capital gain plus dividends subject to reduced rate.....	741,630	0	1,634	3,712	5,183	13,683	47,520	77,311
Adjusted gross income (less deficit).....	7,422,496	-85,463	120,765	339,522	459,302	959,495	2,028,146	1,430,581
Total income tax.....	934,835	133	746	7,386	18,371	60,162	178,811	189,468
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit).....	10.0	[2]	1.4	1.1	1.1	1.4	2.3	5.4
Tax as a percentage of adjusted gross income (less deficit).....	12.6	[2]	0.6	2.2	4.0	6.3	8.8	13.2
Tax Year 2004:								
Number of returns.....	132,226	1,855	23,806	22,937	18,217	24,487	28,167	9,736
Capital gain plus dividends subject to reduced rate.....	554,148	0	1,295	3,461	5,148	12,313	41,334	63,139
Adjusted gross income (less deficit).....	6,788,805	-86,318	121,972	342,224	451,385	956,141	1,982,014	1,288,320
Total income tax.....	831,976	86	768	7,710	18,570	62,129	178,513	175,206
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit).....	8.2	[2]	1.1	1.0	1.1	1.3	2.1	4.9
Tax as a percentage of adjusted gross income (less deficit).....	12.3	[2]	0.6	2.3	4.1	6.5	9.0	13.6
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2005 over 2004.....	0.3	[3]	0.0	-0.1	-0.1	-0.2	-0.2	-0.4

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 2005:							
Number of returns.....	2,738	525	128	57	84	21	14
Capital gain plus dividends subject to reduced rate.....	108,560	75,397	39,081	28,438	84,203	59,433	197,474
Adjusted gross income (less deficit).....	788,882	355,221	154,800	97,512	250,612	146,847	376,275
Total income tax.....	159,395	84,700	38,053	23,942	60,872	34,529	78,269
Capital gain plus dividends subject to percentage of adjusted gross income (less deficit).....	13.8	21.2	25.2	29.2	33.6	40.5	52.5
Tax as a percentage of adjusted gross income (less deficit).....	20.2	23.8	24.6	24.6	24.3	23.5	20.8
Tax Year 2004:							
Number of returns.....	2,348	433	104	45	66	16	10
Capital gain plus dividends subject to reduced rate.....	79,933	56,566	31,409	20,958	63,094	42,301	133,196
Adjusted gross income (less deficit).....	676,795	293,370	125,553	77,755	194,471	108,192	256,933
Total income tax.....	139,227	71,339	31,072	19,436	47,962	25,756	54,203
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit).....	11.8	19.3	25.0	27.0	32.4	39.1	51.8
Tax as a percentage of adjusted gross income (less deficit).....	20.6	24.3	24.7	25.0	24.7	23.8	21.1
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2005 over 2004.....	-0.4	-0.5	-0.1	-0.4	-0.4	-0.3	-0.3

[1] Includes returns with adjusted gross deficit.

[2] Percentage not computed.

[3] Difference not computed.

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

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Figure G

Selected Tax Credits, Tax Years 2004 and 2005

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

Item	2004		2005		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits [1]	41,694	52,367	42,246	55,316	1.3	5.6
Child care credit.....	6,317	3,338	6,501	3,462	2.9	3.7
Earned income credit [2].....	2,975	768	2,896	745	-2.7	-2.9
Foreign tax credit.....	4,700	6,758	5,398	9,362	14.8	38.5
General business credit.....	249	635	251	878	1.2	38.2
Minimum tax credit.....	275	902	290	1,081	5.7	19.9
Child tax credit [3].....	25,989	32,300	25,951	32,048	-0.1	-0.8
Education credits.....	7,181	6,017	7,057	6,120	-1.7	1.7
Retirement savings contribution credit.....	5,289	1,012	5,294	945	0.1	-6.6

[1] Includes credits not shown separately. See Table 2.

[2] Represents portion of earned income credit used to offset income tax before credits.

[3] Excludes refundable portion, which totaled \$15.5 billion for 2005.

Figure H

Earned Income Credit, Tax Years 2004 and 2005

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

Item	2004		2005		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total earned income credit (EIC)	22,270	40,024	22,752	42,410	2.2	6.0
EIC for returns with no qualifying children.....	4,690	1,024	4,737	1,089	1.0	6.3
EIC for returns with one qualifying child.....	8,311	14,264	8,627	15,352	3.8	7.6
EIC for returns with two or more qualifying children.....	9,269	24,736	9,388	25,970	1.3	5.0
Refundable earned income credit (EIC)	19,448	35,300	20,087	37,465	3.3	6.1
EIC for returns with no qualifying children.....	3,068	685	3,220	750	5.0	9.5
EIC for returns with one qualifying child.....	7,516	12,445	7,867	13,396	4.7	7.6
EIC for returns with two or more qualifying children.....	8,865	22,170	9,000	23,319	1.5	5.2

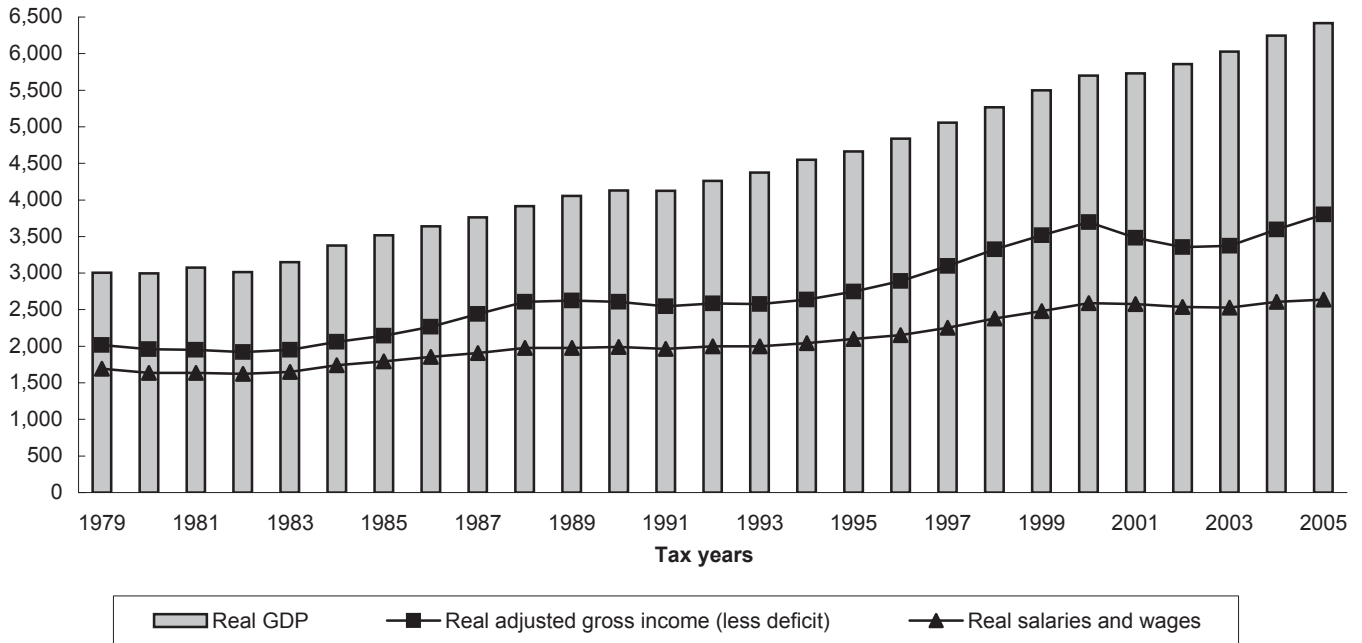
NOTE: Detail may not add to totals because of rounding.

Almost 22.8 million taxpayers claimed the earned income credit for 2005, an increase of 2.2 percent from 2004. The total earned income credit increased 6.0 percent to \$42.4 billion. The number of returns receiving the credit but having no qualifying children increased 1.0 percent for 2005. The number of returns having one qualifying child and receiving the credit increased 3.8 percent, while the number of returns having two or more qualifying children and receiving the credit increased 1.3 percent. The amount of EIC claimed for returns with no qualifying children increased 6.3 percent. Returns with one qualifying child reported an increase in EIC of 7.6 percent, and returns with two or more qualifying children showed an increase of 5.0 percent.

The number of returns claiming the refundable portion of the EIC increased 3.3 percent for 2005, while the amount of the refundable portion of the EIC increased 6.1 percent. The number of returns with the refundable portion of the EIC and without any qualifying children increased 5.0 percent, while the corresponding figure for the number of returns with one qualifying child increased by 4.7 percent, and the number of returns with two or more qualifying children increased by 1.5 percent. The amount of refundable EIC claimed on returns with no qualifying children increased 9.5 percent for 2005. The amount of refundable EIC claimed on returns with one qualifying child increased 7.6 percent, while the amount on returns with two or more qualifying children increased 5.2 percent.

Figure I

Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product, Tax Years 1979-2005 [1]
 Constant 1982-84 dollars (billions) [2, 3]



[1] The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2005. Real gross domestic product (GDP) does not include capital gains, while AGI does include capital gains.
 [2] AGI and salaries and wages are shown in constant dollars, calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 9 of this article for further details.
 [3] GDP is based on chained 2000 dollars (billion) converted to 1982-84 dollars as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, June 2007.

Historical Trends in Constant Dollars

As shown in Figure I, AGI, salaries and wages, and real gross domestic product (GDP) rose in constant dollars for 2005.⁹ The 5.7-percent growth in real AGI marked the first time since 2000 of consecutive years of real AGI growth of more than 5 percent. As shown in Figure J, real total income tax rose continually from \$329.2 billion for 1991 to its high of \$569.5 billion for 2000, but then declined each year through 2003 when it was \$406.5 billion. For 2005, for the second straight year, real total income tax increased (rising to \$478.7 billion in 1982-84 dollars). Tax as a percentage of real GDP behaved similarly.

During the mid- to late 1990s, tax as a percentage of real GDP increased. Part of this increase was attributable to the substantial increase in realizations of net capital gains and, thus, income taxes on those capital gains. The income taxes on these capital gains are included in the numerator of the income tax-to-GDP ratio, but, by definition of GDP, the capital gains are not included in the denominator. However, from 2000 to 2003, the ratio of income tax to GDP fell from 10.0 percent to 6.7 percent, in conjunction with an overall decline in reported net capital gains for all years except 2003 (also income tax rates were decreased over these years). For 2003, although

⁹ U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer Price Index (CPI-U) for each calendar year represents an annual average of monthly indices. CPI-U approximates the prices of goods and services purchased by typical urban consumers (1982-84=100):

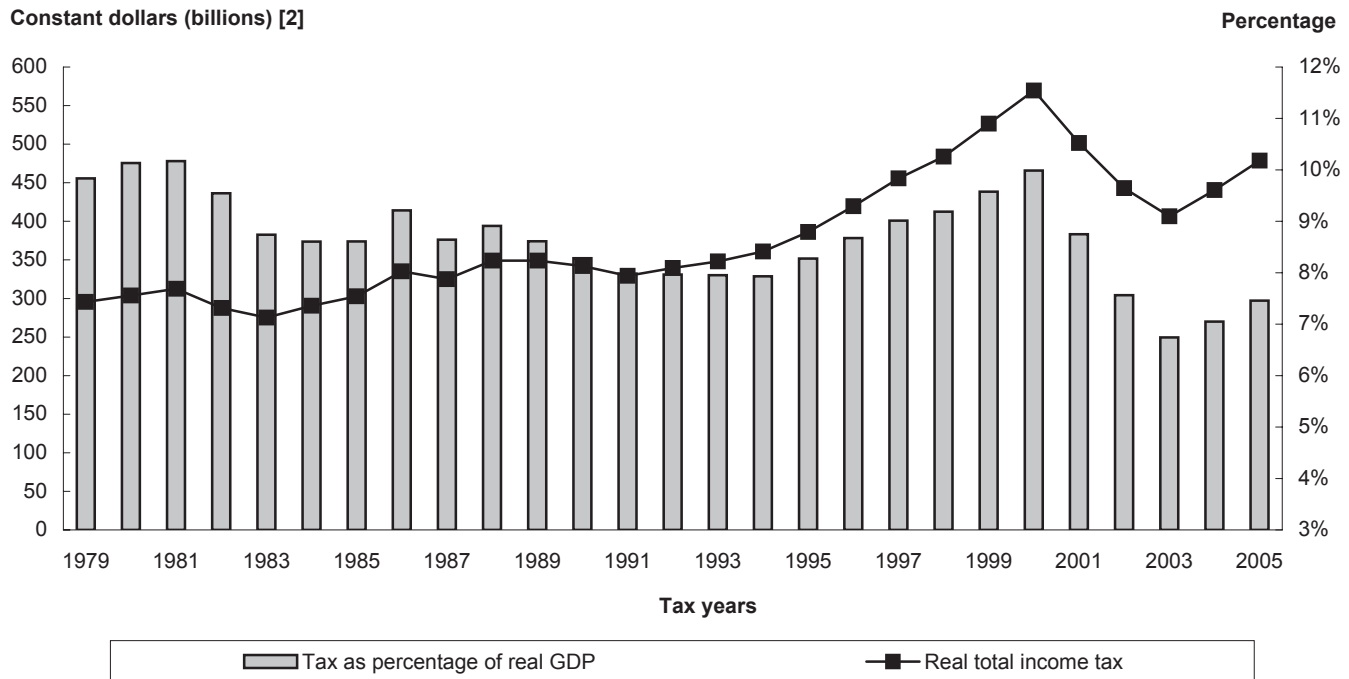
Year	CPI-U	Year	CPI-U	Year	CPI-U	Year	CPI-U	Year	CPI-U	Year	CPI-U
2005	195.3	2000	172.2	1995	152.4	1990	130.7	1985	107.6	1980	82.4
2004	188.9	1999	166.6	1994	148.2	1989	124.0	1984	103.9	1979	72.6
2003	184.0	1998	163.0	1993	144.5	1988	118.3	1983	99.6		
2002	179.9	1997	160.5	1992	140.3	1987	113.6	1982	96.5		
2001	177.1	1996	156.9	1991	136.2	1986	109.6	1981	90.9		

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Figure J

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979-2005 [1]



[1] Real GDP does not include capital gains, while adjusted gross income and taxable income (thus affecting income tax) do include these gains.

[2] Total income tax is shown in constant dollars, calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 9 of this article for further details.

[3] GDP is based on chained 2000 dollars (billions) converted to 1982-84 dollars as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, June 2007.

capital gains increased by 20.5 percent in real terms, this was accompanied by a significant decrease in tax rates, especially those on long-term capital gains. For 2005, real net capital gain (less loss) increased 36.4 percent on top of a 56.7-percent increase in 2004 (in constant dollars). See Figure K. Concurrently, the ratio of income tax to GDP increased first to 7.1 percent in 2004 and then to 7.5 percent in 2005, still well below the 10.0 percent cited above for Tax Year 2000.

Net capital gain (less loss) is the sum of gains and losses from the sale of capital assets. Figure K shows that, in constant dollars, net capital gain (less loss) increased 36.4 percent for 2005. TY 2003 through TY 2005 reverted to the trend of large annual increases for real net capital gain (less loss) which occurred during most of the 1990s. From 1991 to 2000, real net capital gains increased almost fivefold from a low of \$75.5 billion for 1991 to a high of \$366.2 billion for 2000. During this period, capital gain (less loss) was affected by both tax law changes and a rising stock market. Due to several significant

tax law changes enacted during the 1990s (including the Omnibus Budget Reconciliation Act of 1993—OBRA93—and the Taxpayer Relief Act of 1997), the maximum differential between ordinary income and long-term capital gain income increased from three percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. For 2003 through 2005, this differential was 20.0 percentage points. With 2005 being the third straight year of double-digit growth, real net capital gain (less loss) was \$342.0 billion, the second highest reported gains since 1988 and just below (6.6 percent) the all time high of \$366.2 billion reported for 2000.

Along with net capital gain (less loss), the constant-dollar amount of capital gain distributions from mutual funds increased tremendously during the 1990s, reaching a high of \$45.9 billion in TY 2000. Capital gain distributions declined greatly between 2000 and 2003. This large decline of reported capital gain distributions over this period brought them to \$2.6 billion for 2003, below the 1990 inflation-adjusted level of just under \$3.0 billion. For 2005, real

Figure K

Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988-2005

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

Tax year	Net capital gain (less loss)				Capital gain distributions [2]			
	Number of returns	Current dollars	Constant 1982-84 dollars [1]		Number of returns	Current dollars	Constant 1982-84 dollars [1]	
			Amount	Percentage change			Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1988.....	14,309	153,768	129,981	N/A	4,274	3,879	3,279	N/A
1989.....	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990.....	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991.....	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992.....	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993.....	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994.....	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995.....	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996.....	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997.....	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998.....	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999.....	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000.....	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001.....	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3
2002.....	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4
2003.....	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1
2004.....	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005.....	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4

N/A—Not applicable.

[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 9 of this article for further details.

[2] Capital gain distributions are included in net capital gain (less loss). For 1988-1996, and 1999-2005, capital gain distributions from mutual funds were the sum of the amounts reported on Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on Schedule D.

capital gain distributions increased to \$18.2 billion, their highest amount since 2000, but well below the levels of the late 1990s.

Figure L presents constant dollar data for selected income, deduction, and tax items for 1988-2005. Real taxable interest income fluctuated over the period. Having decreased during 1990-1994, it rebounded 19.3 percent to \$101.6 billion for 1995. For 2000, it jumped again, this time by 9.8 percent. The 25.2-percent increase for 2005 marked the first year of increase after 4 straight years of declines. In real terms, taxable interest for 2005 was only 46.9 percent of the level reported for 1989. Dividends had increased for 6 of the previous 7 years before 2001, and then had 2 consecutive years of large decreases for 2001 and 2002. In 2003, dividends showed a moderate increase of 8.8 percent, followed by a 24.5-percent increase to \$77.7 billion for 2004 and then a 9.7-percent increase (in real terms) to \$85.2 billion in 2005.

Constant-dollar business or profession net income (less loss) increased 5.5 percent to \$138.1 billion for 2005. This was the highest level of sole

proprietorship income, in real terms. As with business or profession net income (less loss), many other sources of income showed significant increases for 2005 in real terms. These included taxable Individual Retirement Account distributions, taxable Social Security benefits, taxable pensions and annuities, and partnership and S corporation net income (less loss), which increased 6.8 percent, 9.3 percent, 3.1 percent, and 23.1 percent, respectively. The inflation-adjusted amount of total itemized deductions increased 8.7 percent for 2005. Real charitable contributions increased by 7.1 percent for 2005. However, while the 2005 percentage increase in real itemized deduction was higher (by 0.7 percentage points) than for 2004, the percentage growth in real charitable deductions declined by 3.8 percentage points from 10.9 percent for 2004.

Much of the fluctuation in alternative minimum tax (AMT) liability shown for 1988 through 2005 reflects changes in law. The large increases in the real AMT for 1991 and 1993 were the result of increases in the rates at which alternative minimum taxable income was taxed. After a large decline in AMT for

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Figure L

Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988-2005

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Ordinary dividends		Business or profession net income (less loss)		Taxable Individual Retirement Account distributions		Taxable Social Security benefits		Taxable pensions and annuities	
	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988.....	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	117,317	N/A
1989.....	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	118,837	1.3
1990.....	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	121,878	2.6
1991.....	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	129,590	6.3
1992.....	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	132,924	2.6
1993.....	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	134,266	1.0
1994.....	85,134	-6.2	55,607	0.8	112,148	4.1	22,339	19.2	26,072	52.8	138,625	3.2
1995.....	101,562	19.3	62,068	11.6	111,118	-0.9	24,486	9.6	29,997	15.1	145,048	4.6
1996.....	105,591	4.0	66,447	7.1	112,749	1.5	29,024	18.5	33,909	13.0	152,190	4.9
1997.....	106,978	1.3	75,074	13.0	116,350	3.2	34,382	18.5	38,354	13.1	161,813	6.3
1998.....	109,407	2.3	72,687	-3.2	124,172	6.7	45,457	32.2	42,149	9.9	172,178	6.4
1999.....	105,447	-3.6	79,511	9.4	125,098	0.7	52,306	15.1	45,065	6.9	182,660	6.1
2000.....	115,750	9.8	85,359	7.4	124,196	-0.7	57,472	9.9	52,244	15.9	189,215	3.6
2001.....	111,902	-3.3	67,495	-20.9	122,401	-1.4	53,262	-7.3	52,829	1.1	191,274	1.1
2002.....	82,838	-26.0	57,388	-15.0	122,726	0.3	49,038	-7.9	51,951	-1.7	198,911	4.0
2003.....	68,959	-16.8	62,441	8.8	124,542	1.5	47,904	-2.3	53,020	2.1	202,240	1.7
2004.....	66,424	-3.7	77,734	24.5	130,872	5.1	53,823	12.4	58,477	10.3	208,727	3.2
2005.....	83,171	25.2	85,244	9.7	138,096	5.5	57,490	6.8	63,917	9.3	215,128	3.1

Tax year	Total rental and royalty net income (less loss) [2]		Partnership and S corporation net income (less loss)		Total itemized deductions in taxable income [3]		Charitable contributions deduction		Alternative minimum tax		Total earned income credit	
	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change	Amount (constant 1982-84 dollars) [1]	Percent-age change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1988.....	-1,081	N/A	48,250	N/A	334,080	N/A	43,068	N/A	869	N/A	4,984	N/A
1989.....	-1,160	-7.3	50,881	5.5	347,563	4.0	44,725	3.8	670	-22.9	5,319	6.7
1990.....	2,880	[4]	51,279	0.8	350,792	0.9	43,797	-2.1	635	-5.2	5,771	8.5
1991.....	3,814	32.4	46,395	-9.5	343,382	-2.1	44,474	1.5	891	40.3	7,676	33.0
1992.....	6,878	80.3	62,474	34.7	343,511	[5]	45,505	2.3	967	8.5	8,682	13.1
1993.....	9,280	34.9	64,269	2.9	339,380	-1.2	47,304	4.0	1,421	46.9	10,752	23.8
1994.....	10,774	16.1	77,183	20.1	333,100	-1.9	47,601	0.6	1,493	5.1	14,241	32.4
1995.....	11,281	4.7	82,515	6.9	346,046	3.9	49,207	3.4	1,503	0.7	17,031	19.6
1996.....	13,107	16.2	93,550	13.4	364,908	5.5	54,914	11.6	1,793	19.3	18,372	7.9
1997.....	13,935	6.3	104,874	12.1	386,798	6.0	61,802	12.5	2,495	39.2	18,934	3.1
1998.....	13,767	-1.2	114,941	9.6	415,006	7.3	67,018	8.4	3,076	23.3	19,381	2.4
1999.....	15,388	11.8	126,694	10.2	445,004	7.2	75,510	12.7	3,888	26.4	19,148	-1.2
2000.....	16,356	6.3	123,643	-2.4	477,561	7.3	81,697	8.2	5,575	43.4	18,755	-2.1
2001.....	18,574	13.6	127,109	2.8	499,451	4.6	78,623	-3.8	3,815	-31.6	18,846	0.5
2002.....	16,112	-13.3	132,277	4.1	499,193	-0.1	78,139	-0.6	3,810	-0.1	21,233	12.7
2003.....	15,850	-1.6	137,775	4.2	489,081	-2.0	79,014	1.1	5,135	34.8	20,964	-1.3
2004.....	14,497	-8.5	167,281	21.4	528,448	8.0	87,647	10.9	6,897	34.3	21,188	1.1
2005.....	14,458	-0.3	206,004	23.1	574,404	8.7	93,902	7.1	8,920	29.3	21,715	2.5

N/A—Not applicable.

[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 9 of this article for further details.

[2] Includes farm rental net income (less loss).

[3] Itemized deductions for 1991 and later years were limited if adjusted gross income exceeded specified levels.

[4] Percentage not calculated.

[5] Less than .05 percent.

2001, partially resulting from a statutory increase in the AMT exemption, there was virtually no change in constant-dollar AMT for 2002. However, for 2003, while AMT tax rates were stable, other tax rates declined significantly. Thus, despite the fact that there was another increase in AMT exemption amounts, real AMT increased by 34.8 percent. Constant-dollar AMT increased by 34.3 percent and 29.3 percent for 2004 and 2005, respectively, with the AMT exemption amounts and all tax rates remaining the same for both years. The 2005 level was the highest ever and was over ten times higher (in real terms) than the AMT for 1988.

The real value of the total EIC increased each year between 1988 and 1998, exhibiting double-digit growth for several of these years. Beginning with Tax Year 1991, the EIC consisted of three components, with the maximum amount of the credit for 1991 being more than twice the maximum for 1990. Later, the Omnibus Budget Reconciliation Act of 1993 modified the EIC by expanding the eligibility requirements to allow some taxpayers without children to qualify for the credit and eliminating the health insurance credit and extra credit components of the EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. The EIC increased 2.5 percent in constant dollars for 2005, thus exceeding the highest level previously reported for 2002.

Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income—2005, Individual Income Tax Returns* (IRS Publication 1304). The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2005 data presented in this article.

Additional child tax credits—Modifications were made to the additional child tax credit for 2005. In Tax Year 2004, the credit limit based on earned income was 15 percent of a taxpayers' earned income that exceeded \$10,750. For 2005, the limit was 15 percent of a taxpayer's earned income that exceeded \$11,000.

Alternative Minimum Tax (AMT)—For Tax Year 2005, the minimum exemption amount for a child under age 14 increased to \$5,850 from \$5,750 for 2004.

Domestic production activities—New for 2005, this deduction equaled 3 percent of the lesser of: (a)

qualified production activities income; or (b) taxable income for the taxable year. However, the deduction for a taxable year was limited to 50 percent of the W-2 wages paid by the taxpayer during the calendar year that ends in such taxable year. Qualified production activities include domestic manufacturing, producing, growing, and extracting tangible personal property, computer software, and sound recordings, and the construction and substantial renovation of real property including infrastructure.

Earned Income Credit—The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,700 from \$2,650. The maximum credit for taxpayers with no qualifying children increased to \$399 from \$390. For these taxpayers, earned income and AGI had to be less than \$11,750 (\$13,750 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$58 to \$2,662, and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,400 from \$4,300. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$31,030 (\$33,030 for married filing jointly) for one qualifying child, or less than \$35,263 (\$37,263 for married filing jointly) for two or more qualifying children.

Health savings account deduction—The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,650 (\$5,250 if family coverage), an increase from \$2,600 (\$5,150 if family coverage) in 2004. These limits were \$600 higher if the taxpayer was age 55 or older (\$1,200 if both spouses were 55 or older). For 2004, these limits were \$500 and \$1,000 respectively.

Indexing—The following items increased due to indexing for inflation: personal exemption amounts, the basic standard deduction amounts, the tax bracket boundaries, and the beginning income amounts for limiting certain itemized deductions and for the phaseout of personal exemptions. The maximum amount of earnings subject to self-employment tax increased based on the percentage change in average covered earnings.

Individual retirement arrangement deduction—For 2005, a taxpayer (both taxpayers for taxpayers filing jointly) was able to take an IRA deduction up

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to \$4,000 (\$4,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but his or her modified AGI was less than \$60,000 (\$80,000 if married filing jointly or qualifying widow(er)). This was up from \$55,000 (\$75,000 if married filing jointly or qualifying widow(er)) for 2004.

Katrina Emergency Tax Relief Act of 2005 and Gulf Opportunity Zone Act of 2005—The Katrina Emergency Tax Relief Act of 2005 and the Gulf Opportunity Zone Act of 2005 contained many tax relief provisions for individuals in the Hurricane Katrina, Rita, and Wilma disaster areas. The Katrina Emergency Tax Relief Act of 2005 provided an additional exemption of \$500 in years 2005 or 2006 for each Hurricane Katrina-displaced individual claimed by the taxpayer. The total additional exemption claimed for all years could not exceed: \$2,000 for married taxpayers filing jointly, \$1,000 for married taxpayers filing separately, and \$2,000 for all other taxpayers. A Hurricane Katrina-displaced individual was defined as a person (1) whose main home on August 28, 2005, was in the Hurricane Katrina disaster area, (2) who was displaced from his or her home, and (3) who was provided housing free of charge in a taxpayer's main home for a period of 60 consecutive days which ended in the taxable year in which the exemption was claimed. The additional exemption was not subject to the income-based phaseouts applicable to personal exemptions, and was allowed as a deduction in computing alternative minimum taxable income. Other tax benefits for all taxpayers affected by Hurricane Katrina, Rita and Wilma (the Gulf Opportunity Zone) included:

1. Suspended limits for certain personal casualty losses and cash charitable contributions. Casualty loss claims in the affected disaster area after August 24, 2005, no longer had to be larger than \$100, and the combined amount did not have to exceed 10 percent of AGI. All cash contributions paid after August 27, 2005, were no longer limited to 50 percent of AGI and were also not subject to the overall limitation on itemized deductions;
2. Election to use 2004 earned income to figure 2005 EIC and additional child tax credits;

3. An increased charitable standard mileage rate for using vehicles for volunteer work related to Hurricane Katrina;
4. Special rules for charitable deductions of food inventory by taxpayers engaged in a trade or business;
5. Special rules for withdrawals and loans from IRAs and other qualified retirement plans; and
6. Education credits were expanded for students attending an eligible education institution in the Gulf Opportunity Zone. The Hope credit was increased to 100 percent of the first \$2,000 and 50 percent of the next \$2,000, and the Lifetime Learning credit was expanded to 40 percent of the first \$10,000.

Qualifying child definition—The definition for a qualifying child changed slightly for several tax benefits in Tax Year 2005. While the definition was primarily the same for most benefits, the most notable change was for the Child Tax Credit. Certain taxpayers, who could not claim children as a dependent exemption, could still claim them on the credit, using Form 8901 (for 2005, approximately 13,200 extra child tax credit exemptions were reported due to this provision).

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2006. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes.¹⁰ Returns were then selected at rates ranging from 0.10 percent to 100 percent. The 2005 data are based on a sample of 292,966 returns and an estimated final population of 134,494,440 returns. The corresponding sample and population for the 2004 data were 200,778 and 133,189,982 returns, respectively.¹¹

Since the data presented here are estimates based on a sample of returns filed, they are subject to sam-

¹⁰ 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*.

¹¹ For further details on the description of the sample, see *Statistics of Income—2005, Individual Income Tax Returns* (IRS Publication 1304).

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pling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure M shows estimated CVs for the numbers of returns and money

amounts for selected income items. 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 the appendix to this issue of the *Bulletin*.

Figure M

Coefficients of Variation for Selected Items, Tax Year 2005

[Money amounts are in thousands of dollars—coefficients of variation are percentages]

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit).....	134,372,678	0.01	7,422,495,663	0.08
Salaries and wages.....	114,070,880	0.10	5,155,407,373	0.16
Business or profession:				
Net income.....	15,748,896	0.35	314,717,429	0.74
Net loss.....	5,308,433	0.98	45,016,373	1.47
Net capital gain (less loss):				
Net gain.....	12,017,926	0.67	685,194,041	0.41
Net loss.....	10,022,532	0.75	22,136,901	0.80
Taxable Individual Retirement Arrangement distributions.....	9,387,189	0.86	112,277,199	1.44
Taxable pensions and annuities.....	23,247,374	0.50	420,144,855	0.76
Partnership and S corporation:				
Net income.....	4,992,108	0.96	492,020,754	0.57
Net loss.....	2,539,384	1.50	89,694,035	1.10
Estate and trust:				
Net income.....	493,504	3.39	18,138,463	2.58
Net loss.....	35,713	11.03	1,654,404	5.05
Unemployment compensation.....	7,887,700	1.01	27,857,367	1.38
Taxable Social Security benefits.....	12,660,754	0.68	124,829,069	0.83
Other income:				
Net income.....	6,465,152	1.03	34,674,881	2.09
Net loss.....	345,873	4.60	7,811,498	5.19
Payments to an Individual Retirement Arrangement.....	3,256,066	1.50	12,003,037	1.67
Moving expenses adjustment.....	1,134,137	2.75	3,076,563	3.85
Self-employment tax deduction.....	16,694,655	0.39	22,733,881	0.69
Self-employed health insurance deduction.....	3,901,082	1.09	19,645,889	1.22
Total statutory adjustments.....	33,591,124	0.36	109,396,547	0.67
Taxable income.....	104,330,653	0.12	5,137,165,874	0.11

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	134,372,678	7,422,495,663	114,070,880	5,155,407,373	59,249,357	162,432,720	4,497,973	57,693,924
No adjusted gross income.....	1,761,041	-85,463,023	673,530	15,647,933	836,983	5,022,922	72,427	1,276,524
\$1 under \$5,000.....	11,476,415	30,196,719	8,890,412	28,194,881	2,747,945	1,380,985	79,178	258,461
\$5,000 under \$10,000.....	12,114,236	90,568,218	9,586,556	69,551,085	2,768,190	2,703,104	115,724	374,280
\$10,000 under \$15,000.....	11,635,684	145,219,763	9,063,402	105,183,319	2,944,467	4,006,173	129,157	584,816
\$15,000 under \$20,000.....	11,126,599	194,302,121	9,142,320	151,122,895	3,060,297	4,453,444	133,612	883,006
\$20,000 under \$25,000.....	9,784,167	219,347,656	8,416,101	179,640,911	2,742,789	3,827,250	107,356	436,750
\$25,000 under \$30,000.....	8,738,107	239,954,732	7,622,202	197,862,474	2,710,769	3,728,049	129,240	794,053
\$30,000 under \$40,000.....	13,940,405	483,976,301	12,422,256	401,927,323	5,226,276	6,668,689	253,340	1,668,779
\$40,000 under \$50,000.....	10,618,506	475,518,617	9,502,570	390,238,701	5,050,162	6,637,420	258,676	1,715,100
\$50,000 under \$75,000.....	18,351,037	1,127,666,344	16,455,548	902,475,615	10,967,243	16,838,479	666,334	3,812,512
\$75,000 under \$100,000.....	10,449,989	900,479,216	9,500,111	717,139,080	7,674,040	12,301,309	539,259	4,080,148
\$100,000 under \$200,000.....	10,810,367	1,430,580,576	9,758,268	1,078,668,679	9,120,618	23,562,438	1,034,688	9,119,032
\$200,000 under \$500,000.....	2,737,802	788,882,363	2,359,167	473,174,178	2,584,762	18,059,543	601,863	9,525,169
\$500,000 under \$1,000,000.....	524,506	355,220,796	433,368	168,639,597	513,857	10,088,540	207,441	5,660,213
\$1,000,000 under \$1,500,000.....	127,925	154,799,533	102,343	59,394,929	126,296	5,170,614	61,986	2,947,895
\$1,500,000 under \$2,000,000.....	56,615	97,512,430	45,841	34,690,675	56,026	3,321,849	30,632	1,760,464
\$2,000,000 under \$5,000,000.....	84,070	250,611,839	67,929	76,935,056	83,565	9,646,791	51,104	4,714,703
\$5,000,000 under \$10,000,000.....	21,431	146,846,621	17,580	39,015,819	21,337	5,885,389	14,999	2,863,637
\$10,000,000 or more.....	13,776	376,274,843	11,375	65,904,223	13,736	19,129,732	10,954	5,218,381
Taxable returns, total.....	90,593,081	6,856,723,096	78,838,655	4,602,143,683	48,423,537	146,823,896	4,033,538	52,873,239
Nontaxable returns, total.....	43,779,597	565,772,568	35,232,225	553,263,689	10,825,820	15,608,824	464,435	4,820,686

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Ordinary dividends		Qualified dividends		State income tax refunds		Alimony received	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	31,175,376	166,482,004	25,853,686	118,980,474	22,110,769	22,204,760	457,488	7,979,270
No adjusted gross income.....	615,681	2,421,990	525,124	1,449,350	81,436	235,464	5,358	55,884
\$1 under \$5,000.....	1,496,921	1,071,865	1,230,662	561,386	100,590	52,836	6,559	17,427
\$5,000 under \$10,000.....	1,294,936	1,672,773	1,039,044	812,292	147,222	70,100	24,869	143,138
\$10,000 under \$15,000.....	1,419,585	2,413,279	1,123,812	1,240,221	246,868	112,690	47,442	371,324
\$15,000 under \$20,000.....	1,414,038	2,692,282	1,124,653	1,483,963	372,145	185,014	44,477	381,056
\$20,000 under \$25,000.....	1,240,335	2,143,820	952,524	1,064,139	490,938	254,830	34,251	277,733
\$25,000 under \$30,000.....	1,152,429	2,464,550	923,523	1,400,281	655,449	309,436	39,813	312,007
\$30,000 under \$40,000.....	2,288,816	4,498,471	1,863,804	2,670,488	1,767,957	918,183	77,990	902,688
\$40,000 under \$50,000.....	2,251,291	4,821,807	1,818,052	2,917,004	2,150,307	1,252,132	52,714	742,666
\$50,000 under \$75,000.....	5,264,913	13,309,392	4,261,784	8,460,118	5,559,983	3,830,653	70,245	1,540,197
\$75,000 under \$100,000.....	4,077,359	11,493,902	3,345,164	7,516,184	4,300,639	3,443,629	23,532	595,796
\$100,000 under \$200,000.....	5,866,548	26,462,659	5,070,584	18,505,109	4,991,006	5,338,048	23,060	1,384,900
\$200,000 under \$500,000.....	2,060,530	24,410,634	1,884,857	18,418,857	928,875	1,941,946	** 6,682	** 1,124,986
\$500,000 under \$1,000,000.....	453,354	13,450,019	425,481	10,453,992	183,711	930,606	**	**
\$1,000,000 under \$1,500,000....	115,057	6,761,311	108,846	5,206,856	52,372	569,876	217	21,101
\$1,500,000 under \$2,000,000....	51,706	4,432,412	49,031	3,487,827	24,625	304,734	101	6,753
\$2,000,000 under \$5,000,000....	78,147	12,205,275	74,468	9,607,933	38,419	862,917	132	52,551
\$5,000,000 under \$10,000,000..	20,386	7,436,785	19,454	5,865,923	10,778	501,418	32	12,231
\$10,000,000 or more.....	13,345	22,318,777	12,819	17,858,552	7,449	1,090,247	14	36,832
Taxable returns, total.....	26,287,466	156,018,216	21,969,024	113,002,208	19,943,489	20,367,149	331,122	6,953,999
Nontaxable returns, total.....	4,887,911	10,463,787	3,884,662	5,978,267	2,167,280	1,837,612	126,366	1,025,271

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Business or profession				Capital gain distributions		Sales of capital assets reported on Form 1040, Schedule D	
	Net income		Net loss		Number of returns	Amount	Taxable net gain	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	15,748,896	314,717,429	5,308,433	45,016,373	4,155,219	4,958,078	12,017,926	685,194,041
No adjusted gross income.....	199,797	2,453,589	424,632	9,724,442	25,540	20,976	142,269	10,088,676
\$1 under \$5,000.....	1,289,432	3,474,505	146,100	883,180	332,004	226,617	432,443	798,258
\$5,000 under \$10,000.....	1,768,776	11,602,668	204,035	1,505,044	204,827	215,810	440,533	1,253,320
\$10,000 under \$15,000.....	1,573,725	14,889,850	213,933	1,659,992	205,851	247,384	439,669	1,704,552
\$15,000 under \$20,000.....	1,088,195	12,415,908	314,450	2,311,997	172,555	202,302	461,284	1,709,086
\$20,000 under \$25,000.....	859,409	11,003,943	294,668	1,934,404	183,320	150,961	404,882	1,671,994
\$25,000 under \$30,000.....	767,941	9,985,330	278,522	1,664,670	161,535	160,983	399,268	2,003,332
\$30,000 under \$40,000.....	1,259,909	17,584,745	493,240	2,808,765	333,151	325,924	769,415	4,297,955
\$40,000 under \$50,000.....	1,073,702	15,450,791	461,049	2,846,958	339,837	358,601	815,450	5,662,903
\$50,000 under \$75,000.....	2,090,514	35,444,595	1,016,509	5,685,166	774,618	816,048	1,893,941	15,829,544
\$75,000 under \$100,000.....	1,360,988	30,374,200	578,888	3,416,310	551,104	572,088	1,549,562	19,068,525
\$100,000 under \$200,000.....	1,704,752	65,861,008	657,397	4,660,928	710,092	1,257,775	2,594,991	63,676,570
\$200,000 under \$500,000.....	552,697	49,318,424	167,700	2,381,778	140,878	286,665	1,160,062	96,844,776
\$500,000 under \$1,000,000.....	103,916	16,369,711	34,119	924,558	15,565	69,625	302,249	69,210,282
\$1,000,000 under \$1,500,000.....	23,962	5,296,927	9,240	428,155	2,782	11,234	82,643	36,288,041
\$1,500,000 under \$2,000,000.....	10,055	2,563,064	3,999	272,067	753	11,695	38,930	26,709,280
\$2,000,000 under \$5,000,000.....	15,071	5,292,632	6,656	725,209	700	18,912	61,290	79,858,932
\$5,000,000 under \$10,000,000.....	3,737	2,103,756	1,924	388,965	84	912	17,167	57,228,798
\$10,000,000 or more.....	2,318	3,231,782	1,372	793,783	22	3,566	11,877	191,289,216
Taxable returns, total.....	9,193,089	252,656,819	3,671,362	26,167,212	3,601,101	4,576,317	10,501,138	667,794,149
Nontaxable returns, total.....	6,555,807	62,060,610	1,637,071	18,849,162	554,118	381,760	1,516,787	17,399,893

Footnotes at end of table.

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—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							
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	10,022,532	22,136,901	4,559,258	47,218,259	5,377,233	137,525,525	2,265,261	117,469,604
No adjusted gross income.....	625,455	1,550,394	85,772	1,142,778	308,276	14,473,097	231,673	13,165,317
\$1 under \$5,000.....	499,097	991,986	150,485	148,769	223,668	2,789,753	121,301	2,438,658
\$5,000 under \$10,000.....	443,723	957,741	147,627	226,189	181,640	2,939,398	94,220	2,684,204
\$10,000 under \$15,000.....	425,536	904,944	139,665	285,833	174,810	2,764,283	75,524	2,347,649
\$15,000 under \$20,000.....	416,399	893,807	145,170	230,603	180,398	2,820,415	71,987	2,342,160
\$20,000 under \$25,000.....	344,118	723,529	140,957	302,331	157,306	2,850,558	55,933	2,338,047
\$25,000 under \$30,000.....	338,865	723,124	134,773	385,388	146,735	2,327,458	50,322	1,976,367
\$30,000 under \$40,000.....	708,543	1,499,003	261,206	629,310	322,803	4,836,003	126,070	3,889,584
\$40,000 under \$50,000.....	642,632	1,354,172	300,263	893,973	297,215	4,649,056	120,888	4,153,722
\$50,000 under \$75,000.....	1,545,356	3,264,301	675,348	2,148,032	758,121	12,185,411	266,293	10,378,963
\$75,000 under \$100,000.....	1,202,729	2,647,051	586,222	2,342,794	633,632	10,866,948	237,913	9,361,667
\$100,000 under \$200,000.....	1,867,207	4,165,617	1,028,173	5,962,097	1,119,902	26,355,925	433,582	22,833,736
\$200,000 under \$500,000.....	746,350	1,872,557	515,871	6,651,883	593,885	21,473,499	251,950	19,487,230
\$500,000 under \$1,000,000.....	146,174	392,425	138,379	3,891,073	166,675	9,834,633	74,632	7,948,426
\$1,000,000 under \$1,500,000.....	33,138	91,807	40,601	2,137,218	45,404	3,987,856	21,812	3,401,817
\$1,500,000 under \$2,000,000.....	13,548	37,699	19,721	1,518,855	21,095	2,000,086	9,737	1,607,499
\$2,000,000 under \$5,000,000.....	18,423	51,767	32,490	4,619,307	32,146	4,762,166	15,403	3,653,697
\$5,000,000 under \$10,000,000.....	3,589	10,287	9,432	3,238,119	8,350	1,880,573	3,811	1,348,537
\$10,000,000 or more.....	1,651	4,690	7,101	10,463,708	5,173	3,728,406	2,209	2,112,327
Taxable returns, total.....	7,655,387	16,701,471	3,970,008	44,374,553	4,269,766	104,283,276	1,633,994	88,291,218
Nontaxable returns, total.....	2,367,145	5,435,430	589,249	2,843,706	1,107,468	33,242,249	631,267	29,178,386

Footnotes at end of table.

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—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 short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	4,619,690	32,147,283	3,557,206	24,158,554	132,612	4,054,320	150,677	1,166,420
No adjusted gross income.....	112,200	1,074,740	117,267	1,510,940	2,150	55,870	5,388	106,556
\$1 under \$5,000.....	163,380	178,475	119,390	398,873	* 902	* 218	2,487	18,866
\$5,000 under \$10,000.....	149,500	305,975	107,203	356,596	* 1,635	* 2,680	1,003	1,695
\$10,000 under \$15,000.....	145,407	297,238	114,995	405,727	2,286	10,113	2,278	14,308
\$15,000 under \$20,000.....	142,470	211,341	119,467	506,561	4,087	3,184	3,235	4,322
\$20,000 under \$25,000.....	144,145	362,704	110,210	581,514	* 2,516	* 5,111	3,237	11,682
\$25,000 under \$30,000.....	132,810	424,996	103,763	395,882	* 2,466	* 1,962	2,117	9,765
\$30,000 under \$40,000.....	254,442	640,347	213,016	964,388	9,371	20,210	4,271	6,637
\$40,000 under \$50,000.....	304,059	970,952	200,557	671,663	3,548	12,338	6,228	17,677
\$50,000 under \$75,000.....	683,725	2,301,149	527,090	2,180,044	11,631	21,683	11,508	29,263
\$75,000 under \$100,000.....	594,039	2,408,590	441,802	1,697,260	11,949	83,269	13,703	31,584
\$100,000 under \$200,000.....	1,034,485	6,143,646	776,387	4,383,069	27,704	150,759	29,943	80,738
\$200,000 under \$500,000.....	522,426	6,308,376	409,376	3,283,899	21,014	326,870	27,818	162,397
\$500,000 under \$1,000,000.....	138,181	2,746,787	113,503	2,082,728	11,492	299,452	14,178	104,624
\$1,000,000 under \$1,500,000.....	38,469	1,453,140	31,693	794,256	5,257	200,643	5,652	50,067
\$1,500,000 under \$2,000,000.....	18,433	836,288	15,281	437,509	3,115	156,332	3,778	39,332
\$2,000,000 under \$5,000,000.....	28,386	2,136,225	24,431	1,243,082	6,490	538,872	7,991	124,504
\$5,000,000 under \$10,000,000.....	7,751	1,090,961	6,943	556,600	2,553	371,407	2,937	70,880
\$10,000,000 or more.....	5,383	2,255,353	4,833	1,707,963	2,446	1,793,347	2,925	281,524
Taxable returns, total.....	3,977,450	29,202,816	2,967,175	19,532,093	121,634	3,975,093	130,549	963,566
Nontaxable returns, total.....	642,241	2,944,467	590,031	4,626,461	10,978	79,227	20,128	202,854

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—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 short-term partnership/ S corporation gain		Net short-term partnership/ S corporation loss		Long-term capital gain		Long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	673,023	19,523,692	365,289	3,287,590	11,365,128	663,943,989	8,645,215	232,584,907
No adjusted gross income.....	13,155	588,948	10,514	267,986	157,433	10,822,322	546,499	23,748,045
\$1 under \$5,000.....	9,281	44,253	9,240	7,534	422,746	816,446	444,619	6,280,370
\$5,000 under \$10,000.....	14,062	28,590	7,976	7,973	415,372	1,264,628	398,712	8,207,820
\$10,000 under \$15,000.....	8,408	26,855	6,972	44,972	419,769	1,618,832	360,791	6,197,206
\$15,000 under \$20,000.....	11,999	61,790	8,362	13,085	427,732	1,740,335	364,216	6,425,487
\$20,000 under \$25,000.....	8,622	25,198	6,468	9,997	366,070	1,593,509	300,670	5,835,141
\$25,000 under \$30,000.....	11,558	31,445	9,592	18,459	366,237	1,987,365	285,346	5,183,265
\$30,000 under \$40,000.....	30,305	65,819	22,589	72,530	714,377	4,130,590	599,340	10,761,503
\$40,000 under \$50,000.....	26,421	128,624	14,354	23,939	748,226	5,291,170	544,521	11,027,032
\$50,000 under \$75,000.....	61,968	255,811	34,969	28,442	1,751,191	15,002,819	1,324,220	25,118,636
\$75,000 under \$100,000.....	64,173	174,406	32,403	102,942	1,436,362	18,123,045	1,026,179	21,317,279
\$100,000 under \$200,000.....	153,897	805,919	79,654	210,277	2,459,300	61,575,997	1,616,552	42,186,053
\$200,000 under \$500,000.....	128,615	1,762,401	64,264	285,738	1,157,624	94,807,515	645,930	31,190,233
\$500,000 under \$1,000,000.....	55,916	1,598,311	28,482	460,827	307,249	68,176,091	126,770	13,243,739
\$1,000,000 under \$1,500,000.....	23,217	972,999	9,715	231,280	83,723	35,584,645	28,850	4,715,131
\$1,500,000 under \$2,000,000.....	12,563	777,702	5,194	167,495	39,609	26,027,400	11,871	2,442,102
\$2,000,000 under \$5,000,000.....	23,958	2,614,071	9,488	411,793	62,556	77,451,004	15,702	4,798,441
\$5,000,000 under \$10,000,000.....	8,051	2,126,385	2,925	260,178	17,445	55,007,368	3,093	1,977,666
\$10,000,000 or more.....	6,853	7,434,165	2,128	662,143	12,107	182,922,908	1,333	1,929,759
Taxable returns, total.....	607,758	18,486,277	319,143	2,834,626	9,928,737	645,760,641	6,592,084	171,343,181
Nontaxable returns, total.....	65,265	1,037,415	46,146	452,964	1,436,391	18,183,348	2,053,131	61,241,726

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	8,448,441	302,014,090	5,496,067	56,386,841	6,291,055	223,019,974	2,529,113	232,595,978
No adjusted gross income.....	177,913	4,410,364	227,644	4,668,461	420,977	21,897,301	69,725	6,716,431
\$1 under \$5,000.....	341,059	786,590	246,741	1,149,756	324,508	5,681,145	36,191	293,179
\$5,000 under \$10,000.....	310,205	949,576	213,256	1,585,315	294,496	7,169,713	65,332	356,624
\$10,000 under \$15,000.....	317,863	1,180,120	212,928	1,357,705	246,996	5,489,635	74,493	452,220
\$15,000 under \$20,000.....	309,635	1,271,054	210,263	1,051,195	242,527	5,978,195	68,469	444,528
\$20,000 under \$25,000.....	266,253	1,093,913	188,176	1,534,147	207,515	4,971,537	75,406	561,054
\$25,000 under \$30,000.....	254,528	1,300,656	183,981	1,180,983	195,758	4,669,825	77,646	610,149
\$30,000 under \$40,000.....	508,985	2,657,686	388,624	2,330,523	360,599	9,529,711	137,725	1,208,215
\$40,000 under \$50,000.....	529,954	3,191,458	367,206	2,982,225	350,336	9,083,609	143,622	1,953,708
\$50,000 under \$75,000.....	1,275,394	9,499,999	904,459	6,289,541	860,430	22,286,728	316,913	4,883,876
\$75,000 under \$100,000.....	1,065,620	10,637,073	675,560	4,850,746	725,636	19,960,711	309,889	6,935,662
\$100,000 under \$200,000.....	1,818,243	35,216,995	1,100,693	9,900,610	1,224,007	40,546,351	546,779	22,969,033
\$200,000 under \$500,000.....	873,883	46,985,013	429,064	7,635,220	613,832	31,991,834	371,939	40,699,544
\$500,000 under \$1,000,000.....	234,771	31,717,934	93,087	3,643,284	141,821	14,008,431	124,738	27,907,418
\$1,000,000 under \$1,500,000.....	63,350	15,890,967	23,200	1,279,944	35,900	5,398,233	38,999	13,500,418
\$1,500,000 under \$2,000,000.....	31,045	11,778,996	9,799	764,682	15,908	2,874,569	19,377	9,266,931
\$2,000,000 under \$5,000,000.....	47,203	30,976,754	15,265	1,724,636	22,236	6,009,043	33,802	27,198,618
\$5,000,000 under \$10,000,000.....	13,185	20,368,013	3,830	1,050,969	4,973	2,717,753	10,391	18,806,014
\$10,000,000 or more.....	9,349	72,100,928	2,292	1,406,901	2,599	2,755,649	7,677	47,832,356
Taxable returns, total.....	7,296,745	291,854,888	4,467,596	44,454,643	4,778,336	167,397,959	2,165,689	223,080,582
Nontaxable returns, total.....	1,151,695	10,159,202	1,028,471	11,932,198	1,512,719	55,622,014	363,424	9,515,396

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—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							
	Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S corporation gain		Net long-term partnership/ S corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	124,576	1,369,866	1,440,718	151,413,205	474,669	4,660,832	9,238,023	30,623,029
No adjusted gross income.....	4,668	125,449	28,720	2,954,550	19,691	745,967	242,254	430,110
\$1 under \$5,000.....	2,486	28,023	17,016	68,502	14,012	55,057	380,000	301,786
\$5,000 under \$10,000.....	995	2,288	35,733	128,152	10,438	26,302	351,926	406,075
\$10,000 under \$15,000.....	* 1,625	* 17,354	23,359	176,874	8,674	27,599	344,174	474,216
\$15,000 under \$20,000.....	3,197	13,075	28,065	159,707	18,474	57,698	346,721	539,721
\$20,000 under \$25,000.....	3,099	16,542	31,483	122,162	9,106	37,160	277,101	540,625
\$25,000 under \$30,000.....	2,105	14,586	31,168	264,186	9,728	9,609	282,765	504,112
\$30,000 under \$40,000.....	4,928	10,021	65,981	459,178	23,634	106,873	575,163	1,020,336
\$40,000 under \$50,000.....	6,085	24,029	62,667	322,955	27,202	180,998	558,999	1,066,879
\$50,000 under \$75,000.....	10,794	45,415	164,228	1,176,639	62,411	208,197	1,361,755	3,152,970
\$75,000 under \$100,000.....	12,022	35,775	140,641	1,365,320	54,256	230,441	1,118,803	2,945,381
\$100,000 under \$200,000.....	25,779	73,670	328,960	5,511,609	106,472	555,167	2,003,473	6,768,103
\$200,000 under \$500,000.....	22,184	212,848	255,662	11,037,027	64,577	701,107	967,433	5,435,598
\$500,000 under \$1,000,000.....	10,819	145,013	107,040	10,893,135	26,342	372,246	257,639	2,509,599
\$1,000,000 under \$1,500,000.....	4,026	60,331	39,874	7,495,355	8,055	198,269	67,677	919,136
\$1,500,000 under \$2,000,000.....	2,325	43,566	20,509	5,770,151	3,749	142,539	31,845	591,964
\$2,000,000 under \$5,000,000.....	4,578	127,898	37,942	21,534,902	5,453	413,137	48,659	1,206,344
\$5,000,000 under \$10,000,000.....	1,468	73,990	12,096	17,306,134	1,491	195,863	12,957	583,063
\$10,000,000 or more.....	1,393	299,992	9,575	64,666,667	904	396,602	8,678	1,227,011
Taxable returns, total.....	106,951	1,111,838	1,301,090	147,489,697	407,194	3,651,546	7,915,986	28,489,576
Nontaxable returns, total.....	17,625	258,028	139,628	3,923,507	67,475	1,009,286	1,322,037	2,133,453

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Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Sale of property other than capital assets				Taxable IRA distributions		Pensions and annuities	
	Net gain		Net loss				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total.....	900,568	12,843,235	876,635	9,180,303	9,387,189	112,277,199	25,352,088	685,308,391
No adjusted gross income.....	42,730	943,413	65,167	3,387,341	80,955	928,684	203,268	4,188,592
\$1 under \$5,000.....	21,541	97,845	18,517	185,178	191,017	437,282	607,589	3,531,387
\$5,000 under \$10,000.....	27,220	109,355	26,164	112,025	476,454	1,736,117	1,314,330	10,621,219
\$10,000 under \$15,000.....	20,742	83,398	22,329	172,671	704,233	3,120,076	2,005,071	20,515,465
\$15,000 under \$20,000.....	31,047	159,470	21,709	91,103	738,285	4,134,604	1,985,924	25,435,327
\$20,000 under \$25,000.....	26,800	164,066	32,106	122,840	575,745	3,538,079	1,612,754	24,113,898
\$25,000 under \$30,000.....	33,854	161,670	29,202	83,067	556,299	3,811,555	1,485,216	24,894,368
\$30,000 under \$40,000.....	60,149	372,355	50,367	217,146	920,728	6,732,217	2,576,417	50,302,165
\$40,000 under \$50,000.....	52,477	403,398	41,364	128,745	814,368	7,076,456	2,209,372	57,269,116
\$50,000 under \$75,000.....	141,012	1,265,640	99,914	458,139	1,668,593	19,807,402	4,543,119	125,893,942
\$75,000 under \$100,000.....	93,726	796,791	87,788	462,968	1,093,918	17,157,983	2,835,126	100,674,251
\$100,000 under \$200,000.....	154,944	2,032,484	170,546	944,726	1,185,098	27,102,530	3,032,361	156,203,917
\$200,000 under \$500,000.....	111,333	1,975,877	120,399	828,790	299,328	11,399,742	741,583	56,794,267
\$500,000 under \$1,000,000.....	41,259	936,574	50,228	535,956	53,243	2,788,744	126,289	12,973,549
\$1,000,000 under \$1,500,000.....	14,174	510,695	15,494	219,835	12,268	840,872	30,589	3,969,129
\$1,500,000 under \$2,000,000.....	7,152	261,685	7,566	174,570	5,615	387,143	13,768	2,009,307
\$2,000,000 under \$5,000,000.....	12,693	764,346	11,954	406,563	7,988	732,700	20,364	3,574,083
\$5,000,000 under \$10,000,000.....	4,308	518,269	3,303	288,815	1,829	224,113	5,424	1,178,554
\$10,000,000 or more.....	3,407	1,285,906	2,520	359,828	1,225	320,899	3,522	1,165,854
Taxable returns, total.....	712,889	11,102,175	683,495	4,947,886	7,708,455	103,060,503	20,559,408	633,031,047
Nontaxable returns, total.....	187,679	1,741,060	193,141	4,232,417	1,678,734	9,216,696	4,792,679	52,277,344

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Pensions and annuities—continued		Rent				Royalty	
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total.....	23,247,374	420,144,855	4,109,952	53,536,785	4,951,857	51,914,832	1,342,691	16,121,113
No adjusted gross income.....	162,087	1,559,944	86,566	1,208,504	223,118	5,045,653	28,448	500,821
\$1 under \$5,000.....	554,225	1,420,898	95,796	277,463	74,373	585,329	39,531	49,937
\$5,000 under \$10,000.....	1,266,758	6,535,480	182,461	672,878	134,586	1,049,000	32,922	63,005
\$10,000 under \$15,000.....	1,949,751	15,845,085	211,476	1,037,572	158,156	1,162,282	51,865	78,685
\$15,000 under \$20,000.....	1,913,250	19,773,989	236,168	1,173,780	204,408	1,639,905	65,565	185,696
\$20,000 under \$25,000.....	1,552,315	18,616,462	189,058	1,094,945	190,218	1,591,589	57,395	201,765
\$25,000 under \$30,000.....	1,409,674	18,750,273	161,438	1,000,181	200,842	1,555,774	44,707	188,766
\$30,000 under \$40,000.....	2,400,359	36,810,148	302,040	1,888,837	424,404	3,418,620	108,645	341,876
\$40,000 under \$50,000.....	2,037,805	36,406,267	267,537	2,023,432	390,959	3,146,466	79,317	344,693
\$50,000 under \$75,000.....	4,146,078	87,401,674	687,237	5,851,606	914,277	7,450,026	204,335	947,815
\$75,000 under \$100,000.....	2,561,527	64,597,710	526,310	4,903,364	656,243	5,674,205	169,807	943,378
\$100,000 under \$200,000.....	2,571,248	83,404,012	692,674	10,315,868	902,126	10,141,332	248,251	2,539,411
\$200,000 under \$500,000.....	572,314	22,475,689	334,974	10,383,634	357,611	5,940,879	126,884	2,850,793
\$500,000 under \$1,000,000.....	93,486	3,427,294	80,920	4,653,892	77,548	1,688,889	41,377	1,937,767
\$1,000,000 under \$1,500,000.....	23,635	1,045,239	22,290	1,778,699	18,468	564,157	14,214	1,024,302
\$1,500,000 under \$2,000,000.....	10,384	471,001	10,817	1,176,639	7,940	275,539	7,010	516,900
\$2,000,000 under \$5,000,000.....	15,628	906,284	15,728	2,145,079	11,540	521,368	13,735	1,467,366
\$5,000,000 under \$10,000,000.....	4,126	309,665	3,987	861,239	3,021	197,421	4,622	782,887
\$10,000,000 or more.....	2,723	387,739	2,474	1,089,174	2,020	266,398	4,061	1,155,248
Taxable returns, total.....	18,760,075	387,793,342	3,292,600	48,494,854	3,818,969	37,752,618	1,130,982	15,318,079
Nontaxable returns, total.....	4,487,298	32,351,513	817,352	5,041,931	1,132,888	14,162,214	211,709	803,034

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Royalty—continued		Farm rental				Total rental and royalty	
	Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns, total.....	33,393	197,030	471,712	3,645,126	120,816	623,530	5,394,877	72,225,518
No adjusted gross income.....	2,313	47,473	7,619	75,644	9,052	65,190	109,046	1,719,404
\$1 under \$5,000.....	0	0	11,586	21,626	* 2,482	* 10,664	138,942	343,269
\$5,000 under \$10,000.....	* 666	* 495	29,233	116,265	6,487	36,444	226,766	843,050
\$10,000 under \$15,000.....	* 39	* 34	32,665	163,383	7,282	15,152	270,948	1,255,424
\$15,000 under \$20,000.....	0	0	37,396	177,352	9,858	51,079	316,764	1,512,038
\$20,000 under \$25,000.....	* 1,924	* 3,529	25,520	175,516	5,797	36,717	248,186	1,450,177
\$25,000 under \$30,000.....	* 2,414	* 2,063	26,775	141,081	4,448	15,700	220,400	1,310,957
\$30,000 under \$40,000.....	** 2,710	** 1,145	36,561	234,622	14,177	58,576	408,879	2,445,758
\$40,000 under \$50,000.....	**	**	36,853	235,213	7,455	15,526	354,235	2,565,723
\$50,000 under \$75,000.....	** 8,363	** 31,613	74,111	575,676	14,792	73,773	896,206	7,319,027
\$75,000 under \$100,000.....	**	**	49,312	441,414	13,486	93,344	676,810	6,157,252
\$100,000 under \$200,000.....	8,594	18,434	77,999	707,340	16,931	47,795	906,807	13,331,435
\$200,000 under \$500,000.....	4,116	46,580	19,278	401,270	6,190	64,578	424,597	13,389,984
\$500,000 under \$1,000,000.....	962	5,464	4,035	104,315	** 2,381	** 38,992	110,032	6,612,413
\$1,000,000 under \$1,500,000.....	329	1,928	1,154	34,479	**	**	32,070	2,805,874
\$1,500,000 under \$2,000,000.....	248	4,711	500	11,039	**	**	15,791	1,685,910
\$2,000,000 under \$5,000,000.....	411	14,567	821	16,954	**	**	25,691	3,599,146
\$5,000,000 under \$10,000,000.....	154	3,983	185	5,403	**	**	7,346	1,639,721
\$10,000,000 or more.....	151	15,009	110	6,534	**	**	5,360	2,238,958
Taxable returns, total.....	29,258	148,285	376,672	3,166,567	93,889	492,199	4,346,188	66,037,361
Nontaxable returns, total.....	4,136	48,745	95,040	478,559	26,927	131,331	1,048,689	6,188,157

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Total rental and royalty—continued		Partnership and S corporation				Estate and trust	
	Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total.....	4,554,256	43,988,400	4,992,108	492,020,754	2,539,384	89,694,035	493,504	18,138,463
No adjusted gross income.....	229,501	4,753,326	62,005	2,810,663	257,433	31,830,954	8,418	228,891
\$1 under \$5,000.....	74,028	607,807	85,284	302,402	63,953	918,769	14,120	24,622
\$5,000 under \$10,000.....	136,376	1,001,025	98,796	520,570	65,862	867,347	19,593	59,560
\$10,000 under \$15,000.....	159,791	1,089,207	116,072	958,531	68,975	891,879	12,937	41,946
\$15,000 under \$20,000.....	206,151	1,590,289	127,610	1,172,432	87,738	916,964	17,264	93,280
\$20,000 under \$25,000.....	188,625	1,498,708	123,314	1,308,193	86,378	914,050	17,156	126,573
\$25,000 under \$30,000.....	200,358	1,504,439	135,596	1,521,158	85,471	1,075,372	14,725	117,822
\$30,000 under \$40,000.....	425,422	3,264,286	268,230	3,962,221	156,143	1,744,681	26,624	202,026
\$40,000 under \$50,000.....	383,016	2,903,065	251,060	4,203,701	157,695	1,915,076	39,230	331,367
\$50,000 under \$75,000.....	891,855	7,133,181	701,364	12,744,712	353,571	3,611,639	69,118	572,147
\$75,000 under \$100,000.....	655,691	5,268,992	598,918	14,427,045	276,883	3,224,888	51,290	692,649
\$100,000 under \$200,000.....	730,938	6,515,837	1,176,897	50,247,327	503,326	7,230,120	112,582	2,423,126
\$200,000 under \$500,000.....	193,549	3,851,573	821,163	92,456,134	248,778	7,748,355	53,586	2,014,759
\$500,000 under \$1,000,000.....	48,253	1,368,456	250,517	70,349,681	70,300	5,019,884	18,327	1,827,006
\$1,000,000 under \$1,500,000.....	12,332	487,977	71,812	38,558,597	19,862	2,521,377	6,538	1,004,832
\$1,500,000 under \$2,000,000.....	5,656	235,440	32,760	24,327,262	9,794	1,822,393	3,085	682,771
\$2,000,000 under \$5,000,000.....	8,665	471,847	49,902	63,716,782	17,407	5,008,656	5,652	2,183,316
\$5,000,000 under \$10,000,000.....	2,355	183,567	12,583	34,374,400	5,638	3,226,646	1,750	1,197,538
\$10,000,000 or more.....	1,695	259,377	8,223	74,058,943	4,176	9,204,985	1,509	4,314,230
Taxable returns, total.....	3,429,031	30,814,081	4,381,245	482,289,775	1,851,421	51,065,729	443,292	17,738,301
Nontaxable returns, total.....	1,125,224	13,174,320	610,863	9,730,979	687,963	38,628,307	50,212	400,162

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Estate and trust—continued		Farm				Unemployment compensation	
	Net loss		Net income		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total.....	35,713	1,654,404	610,647	8,484,072	1,370,603	20,652,859	7,887,700	27,857,367
No adjusted gross income.....	3,194	587,820	21,913	350,455	104,013	3,527,442	29,805	116,383
\$1 under \$5,000.....	* 651	* 185	29,939	96,863	37,481	375,642	199,606	360,069
\$5,000 under \$10,000.....	** 653	** 3,215	52,641	225,404	50,085	585,274	558,666	1,366,066
\$10,000 under \$15,000.....	**	**	41,945	275,928	57,708	496,585	874,703	2,638,860
\$15,000 under \$20,000.....	* 651	* 171	33,414	256,886	71,665	603,600	808,348	2,843,623
\$20,000 under \$25,000.....	** 2,305	** 2,992	29,661	249,188	80,268	878,362	734,638	2,619,422
\$25,000 under \$30,000.....	**	**	31,585	325,197	60,210	647,389	647,626	2,344,740
\$30,000 under \$40,000.....	* 1,932	* 1,615	67,157	657,774	147,285	1,664,553	909,891	3,386,348
\$40,000 under \$50,000.....	* 1,136	* 2,562	55,307	593,038	110,608	1,183,882	721,545	2,728,985
\$50,000 under \$75,000.....	5,590	39,689	99,804	1,308,407	243,926	2,410,589	1,279,873	4,685,943
\$75,000 under \$100,000.....	2,241	21,721	60,967	1,010,228	166,295	2,118,647	614,884	2,426,587
\$100,000 under \$200,000.....	5,903	31,155	60,370	1,694,519	163,264	2,831,590	436,094	1,944,155
\$200,000 under \$500,000.....	5,768	131,357	18,335	746,433	54,670	1,576,883	64,680	352,311
\$500,000 under \$1,000,000.....	1,825	86,457	4,636	246,887	14,521	654,468	5,694	34,329
\$1,000,000 under \$1,500,000.....	898	21,235	1,221	116,257	2,943	230,754	849	4,768
\$1,500,000 under \$2,000,000.....	560	35,939	490	71,668	1,755	140,117	254	1,564
\$2,000,000 under \$5,000,000.....	1,222	144,575	877	123,142	2,568	339,994	460	2,704
\$5,000,000 under \$10,000,000.....	553	113,536	240	55,312	798	145,422	60	368
\$10,000,000 or more.....	633	430,179	145	80,486	541	241,665	24	142
Taxable returns, total.....	27,730	1,060,755	396,596	6,585,483	995,269	13,997,197	5,247,559	19,277,384
Nontaxable returns, total.....	7,983	593,649	214,051	1,898,589	375,334	6,655,662	2,640,140	8,579,982

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Social Security benefits				Foreign earned income exclusion		Other income [1]	
	Total		Taxable		exclusion		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
All returns, total.....	15,510,458	252,239,705	12,660,754	124,829,069	303,940	16,275,890	6,465,152	34,674,881
No adjusted gross income.....	174,526	2,503,628	1,799	18,635	61,175	2,399,467	81,657	641,298
\$1 under \$5,000.....	476,348	5,909,738	9,174	26,546	53,445	2,463,400	295,557	394,858
\$5,000 under \$10,000.....	640,438	8,323,255	21,458	115,964	14,121	702,177	331,411	751,539
\$10,000 under \$15,000.....	793,125	11,516,434	37,500	185,278	13,850	614,909	361,231	993,614
\$15,000 under \$20,000.....	934,617	14,649,130	327,820	401,990	13,151	556,553	348,124	754,313
\$20,000 under \$25,000.....	1,092,678	17,396,065	897,024	1,231,047	8,714	526,679	306,498	623,449
\$25,000 under \$30,000.....	1,171,658	18,759,637	1,140,682	2,857,408	4,935	308,867	322,194	984,320
\$30,000 under \$40,000.....	1,944,910	29,733,332	1,944,253	9,022,551	13,835	681,133	572,730	1,317,304
\$40,000 under \$50,000.....	1,539,959	22,942,834	1,539,959	12,282,096	13,848	715,563	515,319	1,283,964
\$50,000 under \$75,000.....	2,970,552	47,379,789	2,969,555	36,623,337	29,990	1,901,792	1,073,788	2,901,496
\$75,000 under \$100,000.....	1,623,393	29,445,076	1,623,288	24,936,367	14,523	948,249	784,018	2,649,148
\$100,000 under \$200,000.....	1,566,757	30,994,707	1,566,754	26,344,945	27,504	1,916,757	954,743	5,273,667
\$200,000 under \$500,000.....	433,490	9,256,145	433,481	7,867,496	23,505	1,694,928	346,485	5,541,125
\$500,000 under \$1,000,000.....	89,070	2,002,063	89,068	1,701,728	6,450	473,885	93,910	2,682,038
\$1,000,000 under \$1,500,000.....	24,242	565,476	24,242	480,650	2,122	157,892	27,435	1,521,397
\$1,500,000 under \$2,000,000.....	11,126	273,331	11,126	232,330	900	73,727	13,891	959,886
\$2,000,000 under \$5,000,000.....	16,544	406,022	16,544	345,116	1,436	107,048	23,257	2,197,765
\$5,000,000 under \$10,000,000.....	4,263	109,259	4,263	92,870	271	20,903	7,323	1,115,341
\$10,000,000 or more.....	2,762	73,785	2,762	62,717	165	11,961	5,581	2,088,359
Taxable returns, total.....	13,027,952	214,615,190	12,018,896	122,137,655	135,131	8,372,733	5,114,468	30,636,222
Nontaxable returns, total.....	2,482,506	37,624,515	641,858	2,691,414	168,808	7,903,157	1,350,684	4,038,659

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Other income [1]—continued		Net operating loss		Gambling earnings		Statutory adjustments	
	Net loss		Number of returns	Amount	Number of returns	Amount	Total	
	Number of returns	Amount					Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total.....	345,873	7,811,498	862,791	79,451,741	1,809,182	24,883,528	33,591,124	109,396,547
No adjusted gross income.....	129,682	3,850,050	449,541	67,950,519	18,999	221,549	396,882	1,388,020
\$1 under \$5,000.....	* 3,723	* 68,509	75,386	544,267	30,437	72,442	1,513,944	1,558,827
\$5,000 under \$10,000.....	7,235	75,490	65,269	470,586	57,609	171,511	2,366,058	2,798,551
\$10,000 under \$15,000.....	9,414	52,386	41,732	402,412	73,748	227,384	2,262,017	3,049,267
\$15,000 under \$20,000.....	11,952	80,195	33,132	368,740	109,958	468,141	1,937,562	3,017,210
\$20,000 under \$25,000.....	13,011	86,199	21,176	270,735	102,567	439,920	1,786,523	3,031,966
\$25,000 under \$30,000.....	* 5,174	* 44,977	17,033	169,238	88,413	351,869	1,763,579	3,187,150
\$30,000 under \$40,000.....	19,292	84,543	31,371	439,593	168,504	715,111	3,202,211	6,366,173
\$40,000 under \$50,000.....	9,707	98,814	23,212	459,792	164,948	787,654	2,924,209	6,700,428
\$50,000 under \$75,000.....	36,684	401,733	33,874	668,501	333,518	2,239,964	5,625,263	13,713,199
\$75,000 under \$100,000.....	21,683	301,172	18,641	596,532	243,904	1,777,776	3,741,942	12,132,320
\$100,000 under \$200,000.....	39,861	794,315	28,507	1,364,181	309,571	4,837,422	4,501,000	23,811,897
\$200,000 under \$500,000.....	25,099	877,634	14,175	1,226,097	82,132	4,485,759	1,131,192	16,396,000
\$500,000 under \$1,000,000.....	7,152	313,659	4,690	791,676	14,727	2,050,754	267,145	6,031,755
\$1,000,000 under \$1,500,000.....	2,325	153,648	1,916	622,742	4,731	1,245,433	69,413	1,913,692
\$1,500,000 under \$2,000,000.....	1,073	79,250	757	329,078	1,590	514,941	31,646	923,913
\$2,000,000 under \$5,000,000.....	1,896	155,080	1,580	958,830	2,697	1,290,128	48,910	1,753,087
\$5,000,000 under \$10,000,000.....	514	79,063	452	547,636	696	744,954	12,892	606,199
\$10,000,000 or more.....	396	214,782	346	1,270,586	434	2,240,815	8,738	1,016,894
Taxable returns, total.....	181,899	3,499,100	178,622	19,513,812	1,472,067	21,896,912	24,092,310	93,026,272
Nontaxable returns, total.....	163,974	4,312,398	684,169	59,937,928	337,115	2,986,615	9,498,814	16,370,275

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	IRA payments		Student loan interest deduction		Educator expenses deduction		Tuition and fees deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total.....	3,256,066	12,003,037	8,072,896	5,052,720	3,503,719	877,796	4,696,013	10,846,990
No adjusted gross income.....	13,756	51,703	53,862	43,905	6,798	1,366	99,201	314,857
\$1 under \$5,000.....	24,583	55,176	125,089	57,179	7,133	1,321	222,582	633,251
\$5,000 under \$10,000.....	54,262	121,444	237,537	123,450	23,586	4,587	353,818	874,083
\$10,000 under \$15,000.....	107,911	297,229	327,528	164,796	54,504	12,520	219,153	504,109
\$15,000 under \$20,000.....	132,370	375,540	438,254	218,731	84,134	18,938	218,077	445,990
\$20,000 under \$25,000.....	164,907	434,935	539,695	279,433	87,305	20,673	168,711	356,447
\$25,000 under \$30,000.....	193,885	586,128	609,688	340,635	132,707	31,497	146,169	295,031
\$30,000 under \$40,000.....	416,483	1,273,817	1,140,014	730,053	373,526	85,141	252,045	489,921
\$40,000 under \$50,000.....	398,722	1,397,762	961,423	673,592	350,942	83,059	371,590	836,448
\$50,000 under \$75,000.....	686,725	2,497,003	1,800,848	1,116,420	849,486	212,585	704,067	1,452,525
\$75,000 under \$100,000.....	404,258	1,604,014	1,139,067	921,338	707,892	185,577	635,299	1,538,437
\$100,000 under \$200,000.....	517,344	2,348,539	699,891	383,189	731,757	197,773	1,305,302	3,105,890
\$200,000 under \$500,000.....	107,928	737,354	0	0	85,472	20,745	0	0
\$500,000 under \$1,000,000.....	21,626	144,241	0	0	** 8,477	** 2,012	0	0
\$1,000,000 under \$1,500,000.....	5,178	35,041	0	0	**	**	0	0
\$1,500,000 under \$2,000,000.....	2,221	16,231	0	0	**	**	0	0
\$2,000,000 under \$5,000,000.....	3,057	21,018	0	0	**	**	0	0
\$5,000,000 under \$10,000,000.....	612	4,225	0	0	**	**	0	0
\$10,000,000 or more.....	238	1,638	0	0	**	**	0	0
Taxable returns, total.....	2,765,155	10,521,622	6,666,196	4,245,150	3,171,146	799,060	3,438,155	7,651,245
Nontaxable returns, total.....	490,910	1,481,415	1,406,700	807,569	332,573	78,736	1,257,857	3,195,745

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	Domestic production activities deduction		Health savings account deduction		Deduction for self-employment tax		Moving expense adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total.....	336,959	2,360,983	215,781	510,690	16,694,655	22,733,881	1,134,137	3,076,563
No adjusted gross income.....	0	0	2,066	5,652	221,977	200,259	9,668	83,269
\$1 under \$5,000.....	* 2,715	* 125	* 658	* 1,152	1,165,901	268,743	13,352	30,628
\$5,000 under \$10,000.....	* 1,392	* 222	* 2,476	* 7,955	1,786,468	848,867	27,910	86,632
\$10,000 under \$15,000.....	1,957	566	* 4,018	* 5,295	1,628,949	1,122,636	54,812	87,629
\$15,000 under \$20,000.....	5,413	1,999	* 2,922	* 4,656	1,111,525	938,750	69,453	130,840
\$20,000 under \$25,000.....	3,300	1,260	13,224	14,709	884,829	861,174	83,296	122,465
\$25,000 under \$30,000.....	9,423	5,057	5,679	9,539	797,375	805,223	79,465	135,215
\$30,000 under \$40,000.....	12,560	8,074	9,729	18,538	1,317,895	1,488,890	134,699	269,713
\$40,000 under \$50,000.....	11,268	4,405	18,661	34,020	1,122,616	1,292,338	117,618	267,888
\$50,000 under \$75,000.....	37,032	32,319	41,888	94,204	2,178,367	2,914,558	218,530	567,288
\$75,000 under \$100,000.....	38,255	33,845	24,055	51,748	1,460,871	2,432,157	137,262	445,397
\$100,000 under \$200,000.....	76,330	122,041	51,216	134,599	1,925,078	4,539,652	152,379	585,578
\$200,000 under \$500,000.....	73,482	306,180	28,814	90,711	783,913	2,921,800	29,976	207,856
\$500,000 under \$1,000,000.....	29,456	266,249	7,508	27,764	189,360	994,390	** 5,719	** 56,166
\$1,000,000 under \$1,500,000.....	11,252	180,282	1,531	5,428	48,891	337,517	**	**
\$1,500,000 under \$2,000,000.....	5,997	130,393	407	1,475	21,856	170,983	**	**
\$2,000,000 under \$5,000,000.....	10,993	418,532	769	2,729	33,546	318,513	**	**
\$5,000,000 under \$10,000,000.....	3,402	252,001	122	398	9,038	109,139	**	**
\$10,000,000 or more.....	2,732	597,434	36	116	6,196	168,293	**	**
Taxable returns, total.....	318,498	2,347,280	183,688	451,121	10,109,961	17,895,284	938,816	2,512,501
Nontaxable returns, total.....	18,461	13,704	32,092	59,569	6,584,694	4,838,597	195,321	564,062

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid		Self-employed health insurance deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
All returns, total.....	1,256,900	21,268,404	805,625	265,870	588,463	8,954,038	3,901,082	19,645,889
No adjusted gross income.....	6,444	61,237	15,634	4,213	9,923	204,592	91,893	395,272
\$1 under \$5,000.....	8,454	21,250	45,604	11,156	3,296	35,022	144,834	408,796
\$5,000 under \$10,000.....	10,501	23,869	55,048	20,850	15,182	98,840	181,198	534,558
\$10,000 under \$15,000.....	8,299	74,260	49,828	14,401	11,113	81,588	194,484	621,582
\$15,000 under \$20,000.....	17,761	77,530	55,939	10,310	19,235	116,325	184,054	630,834
\$20,000 under \$25,000.....	19,483	114,593	49,036	13,999	10,837	54,754	203,383	729,741
\$25,000 under \$30,000.....	16,814	77,716	46,578	6,754	16,689	147,128	180,832	653,012
\$30,000 under \$40,000.....	50,140	310,322	75,301	17,362	36,562	220,006	313,875	1,369,234
\$40,000 under \$50,000.....	56,893	351,539	72,102	15,784	55,893	469,973	267,262	1,128,868
\$50,000 under \$75,000.....	131,466	1,042,786	145,124	31,239	121,348	1,053,376	539,508	2,507,223
\$75,000 under \$100,000.....	160,275	1,632,836	77,071	66,433	91,257	983,276	400,075	2,070,567
\$100,000 under \$200,000.....	383,459	5,951,038	82,431	25,090	118,255	2,087,496	642,227	3,891,460
\$200,000 under \$500,000.....	278,377	7,207,075	26,927	19,052	53,953	1,710,215	376,983	2,982,549
\$500,000 under \$1,000,000.....	71,078	2,690,691	5,652	3,175	15,406	762,867	109,382	1,018,097
\$1,000,000 under \$1,500,000.....	17,387	734,461	1,342	1,739	3,709	286,270	29,699	282,281
\$1,500,000 under \$2,000,000.....	7,134	310,322	626	633	1,640	137,334	13,599	137,029
\$2,000,000 under \$5,000,000.....	9,618	452,793	995	2,023	2,868	272,811	19,952	200,845
\$5,000,000 under \$10,000,000.....	2,044	84,156	232	1,050	748	89,208	4,786	49,872
\$10,000,000 or more.....	1,274	49,930	154	608	547	142,955	3,056	34,068
Taxable returns, total.....	1,174,318	20,751,639	598,219	201,723	532,250	8,321,570	2,915,639	15,770,711
Nontaxable returns, total.....	82,582	516,765	207,406	64,147	56,212	632,467	985,442	3,875,178

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction	
	Medical savings account deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [2]		Basic standard deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns, total.....	18,808	41,341	100,111	285,073	257,014	1,402,311	84,841,222	564,186,053
No adjusted gross income.....	**	**	* 305	* 197	2,010	21,380	0	0
\$1 under \$5,000.....	** 305	** 689	7,653	31,163	* 1,309	* 3,180	11,134,021	48,366,055
\$5,000 under \$10,000.....	0	0	* 5,317	* 15,895	7,917	37,152	11,502,174	67,069,442
\$10,000 under \$15,000.....	* 655	* 1,507	* 3,994	* 7,151	* 6,282	* 53,999	10,585,057	66,852,369
\$15,000 under \$20,000.....	0	0	* 5,953	* 16,059	6,623	30,516	9,750,522	64,765,045
\$20,000 under \$25,000.....	* 146	* 574	* 3,015	* 7,846	* 5,888	* 19,363	8,147,728	55,105,028
\$25,000 under \$30,000.....	* 1,279	* 3,374	* 6,708	* 18,265	11,256	72,577	6,811,176	46,852,064
\$30,000 under \$40,000.....	* 1,882	* 3,652	* 7,306	* 16,788	20,941	64,651	9,574,571	68,697,634
\$40,000 under \$50,000.....	* 2,617	* 1,118	10,576	37,273	16,668	106,358	5,986,088	46,425,431
\$50,000 under \$75,000.....	* 2,713	* 6,180	19,163	44,915	44,035	137,547	7,526,518	64,618,463
\$75,000 under \$100,000.....	* 602	* 965	5,770	28,685	38,796	137,015	2,470,617	22,898,144
\$100,000 under \$200,000.....	4,765	11,971	22,370	53,610	64,709	360,388	1,125,928	10,536,442
\$200,000 under \$500,000.....	** 3,844	** 11,311	1,517	3,802	22,534	166,955	159,625	1,400,944
\$500,000 under \$1,000,000.....	**	**	* 426	* 2398	4,572	70,318	42,082	370,061
\$1,000,000 under \$1,500,000.....	**	**	* 25	* 605	1,586	26,232	11,664	106,819
\$1,500,000 under \$2,000,000.....	**	**	0	0	625	12,809	5,681	51,757
\$2,000,000 under \$5,000,000.....	**	**	* 8	* 414	809	50,086	6,459	58,798
\$5,000,000 under \$10,000,000.....	**	**	** 5	** 7	260	14,487	977	8,649
\$10,000,000 or more.....	**	**	**	**	191	17,297	333	2,908
Taxable returns, total.....	14,424	32,332	75,511	211,728	225,770	1,245,056	49,409,433	327,325,430
Nontaxable returns, total.....	4,384	9,009	24,600	73,345	31,244	157,255	35,431,790	236,860,623

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

	Additional standard deduction		Total itemized deductions		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount [3]
	(153)	(154)	(155)	(156)	(157)	(158)
All returns, total.....	10,996,440	16,561,658	47,755,427	1,121,810,935	269,043,070	839,904,186
No adjusted gross income.....	0	0	0	0	2,876,385	9,179,786
\$1 under \$5,000.....	829,461	1,163,785	339,901	4,770,434	9,158,935	29,228,913
\$5,000 under \$10,000.....	1,334,121	1,858,525	611,056	8,753,500	15,383,275	49,134,708
\$10,000 under \$15,000.....	1,604,388	2,348,323	1,049,971	14,217,288	19,474,957	62,213,026
\$15,000 under \$20,000.....	1,445,076	2,199,439	1,375,084	19,764,976	20,305,871	64,880,926
\$20,000 under \$25,000.....	971,114	1,499,304	1,635,440	23,093,617	18,825,428	60,157,164
\$25,000 under \$30,000.....	749,964	1,152,791	1,926,931	27,349,343	17,129,265	54,751,803
\$30,000 under \$40,000.....	1,082,958	1,667,910	4,363,179	63,750,322	28,253,196	90,311,024
\$40,000 under \$50,000.....	775,226	1,166,899	4,630,770	71,017,053	23,057,203	73,729,020
\$50,000 under \$75,000.....	1,205,564	1,869,244	10,824,518	190,828,603	44,747,400	143,101,480
\$75,000 under \$100,000.....	556,313	886,424	7,978,361	163,912,142	28,682,731	91,747,257
\$100,000 under \$200,000.....	363,749	623,878	9,681,401	267,928,010	30,857,785	98,329,559
\$200,000 under \$500,000.....	60,382	96,463	2,577,872	118,186,053	7,894,394	13,138,692
\$500,000 under \$1,000,000.....	11,682	18,241	482,243	41,719,994	1,537,272	574
\$1,000,000 under \$1,500,000.....	3,060	4,956	116,261	16,410,416	359,725	107
\$1,500,000 under \$2,000,000.....	1,481	2,430	50,933	9,712,622	162,033	55
\$2,000,000 under \$5,000,000.....	1,598	2,579	77,611	24,226,834	238,252	62
\$5,000,000 under \$10,000,000.....	221	348	20,453	14,065,260	60,172	19
\$10,000,000 or more.....	83	118	13,443	42,104,467	38,794	9
Taxable returns, total.....	7,632,427	11,438,483	41,165,626	973,890,948	171,691,204	528,892,944
Nontaxable returns, total.....	3,364,013	5,123,175	6,589,801	147,919,988	97,351,866	311,011,242

* 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] Other income includes all items reported on line 21 of Form 1040, such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2004) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.

[2] Other adjustments do not include the foreign housing adjustment.

[3] Exemptions for housing displaced individuals from Hurricane Katrina were not subject to the phaseout of other exemptions.

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

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005

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

Size of adjusted gross income	All returns	Taxable income		Alternative minimum tax		Income tax before credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total.....	134,372,678	104,330,653	5,137,165,874	4,004,756	17,421,071	104,345,964	990,151,766
No adjusted gross income.....	1,761,041	0	0	** 8,890	** 148,003	7,184	137,462
\$1 under \$5,000.....	11,476,415	831,655	840,792	**	**	829,718	75,990
\$5,000 under \$10,000.....	12,114,236	4,306,986	7,514,711	**	**	4,301,209	738,151
\$10,000 under \$15,000.....	11,635,684	6,716,497	27,841,440	* 238	* 1,087	6,718,057	2,760,608
\$15,000 under \$20,000.....	11,126,599	8,349,482	56,397,904	* 687	* 988	8,350,096	6,060,785
\$20,000 under \$25,000.....	9,784,167	8,783,347	85,498,398	1,986	4,537	8,780,776	9,894,850
\$25,000 under \$30,000.....	8,738,107	8,312,937	113,233,998	2,003	3,697	8,311,983	13,597,807
\$30,000 under \$40,000.....	13,940,405	13,558,278	263,351,029	2,806	9,267	13,558,376	32,855,615
\$40,000 under \$50,000.....	10,618,506	10,471,822	285,012,456	20,439	29,940	10,472,749	38,473,643
\$50,000 under \$75,000.....	18,351,037	18,237,299	730,304,487	127,175	128,416	18,239,597	105,684,883
\$75,000 under \$100,000.....	10,449,989	10,420,626	621,931,963	180,455	266,632	10,425,104	94,963,969
\$100,000 under \$200,000.....	10,810,367	10,782,157	1,054,728,764	1,453,782	2,661,737	10,788,843	195,134,709
\$200,000 under \$500,000.....	2,737,802	2,733,034	657,160,850	1,934,237	8,842,035	2,734,846	161,500,748
\$500,000 under \$1,000,000.....	524,506	523,352	313,445,881	** 272,057	** 5,324,732	523,966	86,205,566
\$1,000,000 under \$1,500,000.....	127,925	127,680	138,339,811	**	**	127,769	38,939,334
\$1,500,000 under \$2,000,000.....	56,615	56,504	87,812,010	**	**	56,551	24,547,956
\$2,000,000 under \$5,000,000.....	84,070	83,885	226,492,549	**	**	83,980	62,555,164
\$5,000,000 under \$10,000,000.....	21,431	21,381	132,899,011	**	**	21,407	35,390,423
\$10,000,000 or more.....	13,776	13,732	334,359,818	**	**	13,754	80,634,102
Taxable returns, total.....	90,593,081	90,570,564	5,023,778,024	3,989,725	17,406,910	90,593,081	977,752,505
Nontaxable returns, total.....	43,779,597	13,760,089	113,387,849	15,031	14,161	13,752,883	12,399,261

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Tax credits							
	Total		Child care credit		Credit for the elderly and disabled		Child tax credit [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total.....	42,246,181	55,316,421	6,500,596	3,462,104	101,627	14,127	25,950,568	32,047,620
No adjusted gross income.....	3,786	4,091	* 108	* 149	158	111	2,824	2,306
\$1 under \$5,000.....	101,525	3,195	0	0	0	0	* 1,216	* 317
\$5,000 under \$10,000.....	761,034	64,462	* 658	* 9	8,865	447	* 2,604	* 306
\$10,000 under \$15,000.....	1,776,912	342,094	49,041	5,340	49,984	9,433	311,217	32,538
\$15,000 under \$20,000.....	3,185,742	1,093,666	291,343	92,892	33,636	2,806	1,439,228	416,382
\$20,000 under \$25,000.....	4,100,068	2,231,530	425,988	219,324	8,983	1,329	2,077,679	1,100,492
\$25,000 under \$30,000.....	3,520,838	2,890,610	459,919	286,670	0	0	2,238,914	1,627,712
\$30,000 under \$40,000.....	5,514,036	5,570,977	819,161	508,276	0	0	3,763,159	3,754,835
\$40,000 under \$50,000.....	4,500,971	5,596,424	633,919	338,043	0	0	3,136,129	4,209,134
\$50,000 under \$75,000.....	7,739,447	12,860,837	1,402,429	731,705	0	0	6,200,813	10,124,678
\$75,000 under \$100,000.....	5,123,992	8,977,546	1,032,949	546,877	0	0	3,945,548	6,828,200
\$100,000 under \$200,000.....	4,472,724	5,666,351	1,159,486	610,620	0	0	2,830,288	3,950,215
\$200,000 under \$500,000.....	972,359	2,105,355	194,058	103,274	0	0	949	504
\$500,000 under \$1,000,000.....	277,210	1,505,507	** 31,535	** 18,924	0	0	0	0
\$1,000,000 under \$1,500,000.....	76,685	886,754	**	**	0	0	0	0
\$1,500,000 under \$2,000,000.....	35,443	606,336	**	**	0	0	0	0
\$2,000,000 under \$5,000,000.....	56,941	1,683,765	**	**	0	0	0	0
\$5,000,000 under \$10,000,000.....	15,583	861,474	**	**	0	0	0	0
\$10,000,000 or more.....	10,884	2,365,446	**	**	0	0	0	0
Taxable returns, total.....	28,493,298	42,917,160	4,370,642	2,234,271	54,757	8,428	16,309,847	24,390,378
Nontaxable returns, total.....	13,752,883	12,399,261	2,129,954	1,227,832	46,870	5,699	9,640,721	7,657,242

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Education credits		Retirement savings contribution credit		Adoption credit		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total.....	7,057,251	6,119,631	5,293,605	944,531	84,793	319,558	2,896,347	745,322
No adjusted gross income.....	283	371	829	1,001	**	**	* 14	* 9
\$1 under \$5,000.....	* 682	* 90	* 681	* 76	0	0	0	0
\$5,000 under \$10,000.....	100,558	11,767	39,371	3,285	0	0	533,860	45,842
\$10,000 under \$15,000.....	477,637	175,703	272,807	69,785	0	0	568,988	43,518
\$15,000 under \$20,000.....	649,577	398,880	637,819	86,678	0	0	232,031	86,756
\$20,000 under \$25,000.....	642,921	490,376	1,107,212	191,592	** 659	** 123	451,920	212,790
\$25,000 under \$30,000.....	608,409	466,632	689,904	190,222	* 2,661	* 1,895	735,580	290,411
\$30,000 under \$40,000.....	1,079,343	966,497	1,299,796	199,319	* 7,829	* 10,722	373,954	65,997
\$40,000 under \$50,000.....	810,499	737,481	1,245,051	202,560	10,423	20,788	0	0
\$50,000 under \$75,000.....	1,529,587	1,606,672	* 136	* 12	26,465	79,171	0	0
\$75,000 under \$100,000.....	1,087,179	1,245,511	0	0	17,525	75,658	0	0
\$100,000 under \$200,000.....	70,576	19,650	0	0	18,684	127,003	0	0
\$200,000 under \$500,000.....	0	0	0	0	* 444	* 3,576	0	0
\$500,000 under \$1,000,000.....	0	0	0	0	* 86	* 449	0	0
\$1,000,000 under \$1,500,000.....	0	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000.....	0	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000.....	0	0	0	0	* 12	* 148	0	0
\$5,000,000 under \$10,000,000.....	0	0	0	0	* 4	* 26	0	0
\$10,000,000 or more.....	0	0	0	0	0	0	0	0
Taxable returns, total.....	5,080,722	4,538,715	3,200,943	505,501	32,664	124,256	1,146,240	258,889
Nontaxable returns, total.....	1,976,529	1,580,916	2,092,662	439,029	52,128	195,303	1,750,108	486,433

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Minimum tax credit		Foreign tax credit		General business credit		Empowerment zone and community renewal credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total.....	290,376	1,081,252	5,398,046	9,361,989	251,386	877,850	30,487	127,790
No adjusted gross income.....	0	0	72	7	0	0	42	126
\$1 under \$5,000.....	* 1,005	* 671	96,669	1,878	* 1,301	* 157	* 651	* 5
\$5,000 under \$10,000.....	0	0	84,656	2,567	* 998	* 239	0	0
\$10,000 under \$15,000.....	* 1,016	* 96	99,039	4,408	* 2,838	* 535	0	0
\$15,000 under \$20,000.....	* 1,975	* 787	133,847	8,263	* 2,318	* 59	* 1,005	* 153
\$20,000 under \$25,000.....	* 2,355	* 439	137,887	12,563	* 2,996	* 1,624	0	0
\$25,000 under \$30,000.....	* 2,411	* 1,571	148,193	22,441	* 2,932	* 791	* 345	* 66
\$30,000 under \$40,000.....	2,028	967	297,806	32,481	8,050	6,691	* 652	* 598
\$40,000 under \$50,000.....	7,365	9,804	327,048	50,655	12,910	9,662	0	0
\$50,000 under \$75,000.....	26,725	44,462	840,500	153,775	41,059	79,723	* 1,503	* 1,783
\$75,000 under \$100,000.....	29,399	38,133	674,737	149,805	37,089	48,110	2,629	5,567
\$100,000 under \$200,000.....	104,758	140,336	1,384,592	706,291	65,201	80,286	3,796	9,224
\$200,000 under \$500,000.....	54,233	161,195	763,876	1,749,080	25,293	50,663	** 19,867	** 110,269
\$500,000 under \$1,000,000.....	34,790	166,325	235,718	1,207,066	21,937	87,053	**	**
\$1,000,000 under \$1,500,000.....	9,758	113,288	66,562	685,359	8,719	64,732	**	**
\$1,500,000 under \$2,000,000.....	3,981	60,993	31,634	489,198	4,329	44,139	**	**
\$2,000,000 under \$5,000,000.....	6,030	166,607	51,007	1,341,648	8,319	151,147	**	**
\$5,000,000 under \$10,000,000.....	1,536	64,105	14,090	686,001	2,733	88,025	**	**
\$10,000,000 or more.....	1,010	111,472	10,114	2,058,503	2,363	164,216	**	**
Taxable returns, total.....	271,498	1,021,780	5,191,910	8,672,519	231,024	855,168	29,624	125,858
Nontaxable returns, total.....	18,877	59,472	206,137	689,470	20,362	22,682	* 863	* 1,932

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—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		Total income tax	
	Nonconventional source fuel credit		Other tax credits		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total.....	* 4,712	* 35,610	53,852	123,267	90,593,079	934,835,345	90,593,081	934,835,769
No adjusted gross income.....	0	0	**	**	4,882	133,370	4,882	133,370
\$1 under \$5,000.....	0	0	0	0	813,194	72,795	813,194	72,795
\$5,000 under \$10,000.....	0	0	0	0	3,710,338	673,689	3,710,338	673,689
\$10,000 under \$15,000.....	0	0	** 635	** 36	5,752,740	2,418,514	5,752,740	2,418,514
\$15,000 under \$20,000.....	0	0	* 1,044	* 12	5,988,457	4,967,119	5,988,457	4,967,119
\$20,000 under \$25,000.....	* 1,005	* 578	* 655	* 301	5,886,278	7,663,320	5,886,278	7,663,320
\$25,000 under \$30,000.....	0	0	* 2,522	* 654	5,858,233	10,707,197	5,858,233	10,707,197
\$30,000 under \$40,000.....	** 3,707	** 35,033	* 5,937	* 10,014	11,106,472	27,284,639	11,106,472	27,284,639
\$40,000 under \$50,000.....	0	0	* 4,013	* 6,356	9,325,210	32,877,218	9,325,210	32,877,218
\$50,000 under \$75,000.....	**	**	9,876	17,570	17,491,819	92,824,047	17,491,819	92,824,047
\$75,000 under \$100,000.....	**	**	11,353	27,855	10,329,339	85,986,423	10,329,339	85,986,486
\$100,000 under \$200,000.....	**	**	11,060	19,541	10,767,383	189,468,358	10,767,383	189,468,358
\$200,000 under \$500,000.....	**	**	2,607	3,506	2,732,229	159,395,393	2,732,229	159,395,393
\$500,000 under \$1,000,000.....	**	**	** 4,150	** 37,421	523,400	84,700,059	523,401	84,700,059
\$1,000,000 under \$1,500,000.....	**	**	**	**	127,627	38,052,580	127,627	38,052,580
\$1,500,000 under \$2,000,000.....	**	**	**	**	56,495	23,941,620	56,495	23,941,620
\$2,000,000 under \$5,000,000.....	**	**	**	**	83,865	60,871,399	83,865	60,871,637
\$5,000,000 under \$10,000,000.....	**	**	**	**	21,377	34,528,949	21,378	34,529,011
\$10,000,000 or more.....	**	**	**	**	13,741	78,268,656	13,741	78,268,719
Taxable returns, total.....	3,725	32,693	44,203	101,972	90,593,079	934,835,345	90,593,081	934,835,769
Nontaxable returns, total.....	* 987	* 2,917	9,649	21,295	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	All other taxes							
	Total		Penalty tax on qualified retirement plans		Self-employment tax		Social Security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total.....	21,871,625	50,821,535	4,822,297	3,820,152	16,694,655	45,459,427	335,818	79,220
No adjusted gross income.....	257,468	472,543	28,857	36,841	221,977	400,412	3,567	697
\$1 under \$5,000.....	1,274,352	566,440	79,920	11,151	1,165,901	536,889	27,142	2,882
\$5,000 under \$10,000.....	1,988,627	1,753,934	146,811	33,993	1,786,468	1,696,862	51,564	6,826
\$10,000 under \$15,000.....	1,873,722	2,344,556	192,647	57,191	1,628,949	2,244,464	60,342	13,782
\$15,000 under \$20,000.....	1,404,072	1,985,200	250,763	78,939	1,111,525	1,876,939	32,645	11,470
\$20,000 under \$25,000.....	1,174,044	1,831,550	270,761	95,251	884,829	1,721,909	22,258	5,795
\$25,000 under \$30,000.....	1,096,187	1,721,323	291,536	105,675	797,375	1,610,060	14,293	1,964
\$30,000 under \$40,000.....	1,881,455	3,253,143	537,400	248,100	1,317,895	2,977,110	26,010	5,467
\$40,000 under \$50,000.....	1,669,055	2,912,924	519,874	302,082	1,122,616	2,584,127	19,780	5,530
\$50,000 under \$75,000.....	3,258,793	6,790,335	1,065,305	872,473	2,178,367	5,828,024	34,346	7,783
\$75,000 under \$100,000.....	2,132,758	5,568,874	657,072	627,100	1,460,871	4,863,551	26,384	11,751
\$100,000 under \$200,000.....	2,583,244	10,267,511	642,010	1,028,173	1,925,078	9,078,358	13,414	3,695
\$200,000 under \$500,000.....	924,054	6,324,533	119,803	278,133	783,913	5,843,205	** 4,073	** 1,576
\$500,000 under \$1,000,000.....	213,067	2,142,126	13,705	30,132	189,360	1,988,685	**	**
\$1,000,000 under \$1,500,000.....	56,434	749,760	2,556	6,548	48,891	675,010	**	**
\$1,500,000 under \$2,000,000.....	25,333	389,474	1,195	2,263	21,856	341,956	**	**
\$2,000,000 under \$5,000,000.....	39,854	769,010	1,513	4,283	33,546	637,009	**	**
\$5,000,000 under \$10,000,000.....	11,034	337,769	360	1,467	9,038	218,273	**	**
\$10,000,000 or more.....	8,071	640,528	208	357	6,196	336,582	**	**
Taxable returns, total.....	14,186,542	40,476,236	3,812,083	3,411,949	10,109,961	35,785,476	176,431	40,214
Nontaxable returns, total.....	7,685,083	10,345,299	1,010,214	408,202	6,584,694	9,673,951	159,387	39,006

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	All other taxes—continued		Earned income credit used to offset other taxes		Total tax liability		Tax payments	
	Household employment tax						Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total.....	228,381	936,858	4,756,198	4,199,530	94,408,548	980,259,132	122,684,049	1,083,700,046
No adjusted gross income.....	8,152	32,884	97,626	51,411	215,460	528,839	646,284	2,525,943
\$1 under \$5,000.....	* 2,809	* 15,043	586,136	167,465	1,867,312	467,549	8,363,102	1,829,549
\$5,000 under \$10,000.....	2,422	15,752	1,353,707	919,051	4,589,093	1,497,554	9,660,692	4,903,057
\$10,000 under \$15,000.....	4,925	24,830	1,069,351	1,330,342	6,121,948	3,403,609	9,736,336	8,682,837
\$15,000 under \$20,000.....	4,548	13,923	570,894	800,807	6,258,576	6,086,051	10,046,870	13,660,858
\$20,000 under \$25,000.....	* 2,051	* 4,414	437,960	496,007	6,093,087	8,862,663	9,179,800	17,299,213
\$25,000 under \$30,000.....	3,306	1,353	374,662	302,578	6,056,801	11,924,913	8,371,368	20,644,611
\$30,000 under \$40,000.....	4,369	18,577	265,862	131,868	11,394,932	30,080,366	13,580,607	46,523,145
\$40,000 under \$50,000.....	5,443	15,128	0	0	9,483,606	35,579,845	10,416,281	51,009,451
\$50,000 under \$75,000.....	19,786	56,354	0	0	17,636,395	99,449,635	18,108,747	128,084,882
\$75,000 under \$100,000.....	17,185	46,020	0	0	10,351,444	91,533,891	10,350,046	110,758,872
\$100,000 under \$200,000.....	45,527	142,407	0	0	10,779,150	199,732,003	10,708,939	209,931,290
\$200,000 under \$500,000.....	53,997	189,566	0	0	2,733,686	165,719,922	2,697,050	152,353,672
\$500,000 under \$1,000,000.....	24,708	114,291	0	0	523,713	86,842,185	517,764	80,080,028
\$1,000,000 under \$1,500,000.....	9,224	48,759	0	0	127,720	38,802,340	125,937	35,996,800
\$1,500,000 under \$2,000,000.....	4,823	30,487	0	0	56,534	24,331,094	55,965	22,835,556
\$2,000,000 under \$5,000,000.....	8,902	65,686	0	0	83,936	61,640,646	83,270	59,149,769
\$5,000,000 under \$10,000,000.....	3,081	34,018	0	0	21,398	34,866,780	21,285	34,428,248
\$10,000,000 or more.....	3,122	67,366	0	0	13,757	78,909,247	13,708	83,002,266
Taxable returns, total.....	195,721	735,585	0	0	90,582,928	975,306,741	87,649,943	1,041,492,494
Nontaxable returns, total.....	32,660	201,273	4,756,198	4,199,530	3,825,620	4,952,392	35,034,106	42,207,552

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Tax payments—continued							
	Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total.....	118,161,380	782,659,594	11,053,213	221,001,524	15,219,712	15,495,160	1,627,572	77,833,848
No adjusted gross income.....	521,739	1,353,643	123,550	978,875	193,543	322,596	22,117	180,196
\$1 under \$5,000.....	8,191,898	1,524,246	165,377	267,448	55,028	65,974	37,954	25,466
\$5,000 under \$10,000.....	9,404,545	4,514,925	281,024	334,797	118,517	84,888	44,499	43,324
\$10,000 under \$15,000.....	9,397,965	8,012,603	429,094	618,212	2,461,303	851,054	37,454	45,289
\$15,000 under \$20,000.....	9,687,066	12,585,849	481,779	1,004,888	3,170,292	2,694,263	37,716	64,126
\$20,000 under \$25,000.....	8,890,956	16,161,676	424,483	1,042,177	2,827,362	3,045,497	40,273	87,718
\$25,000 under \$30,000.....	8,083,865	19,419,689	474,553	1,158,602	2,069,653	2,633,526	34,281	59,675
\$30,000 under \$40,000.....	13,157,817	43,666,108	848,466	2,663,492	2,333,589	3,193,562	69,903	179,053
\$40,000 under \$50,000.....	10,082,481	47,546,429	838,093	3,254,337	1,142,618	1,518,308	63,103	187,328
\$50,000 under \$75,000.....	17,496,671	118,237,559	1,889,626	9,072,013	739,059	934,239	185,910	758,312
\$75,000 under \$100,000.....	9,995,627	100,133,351	1,364,553	9,630,282	91,968	128,915	156,728	905,242
\$100,000 under \$200,000.....	10,150,230	177,334,741	2,128,658	28,300,520	16,772	22,334	384,084	3,343,338
\$200,000 under \$500,000.....	2,418,234	103,123,718	1,093,886	41,022,173	* 7	* 5	289,997	7,523,184
\$500,000 under \$1,000,000.....	436,961	44,382,640	295,829	28,325,167	0	0	108,699	7,184,401
\$1,000,000 under \$1,500,000.....	102,411	16,727,556	84,895	14,355,313	0	0	40,106	4,866,035
\$1,500,000 under \$2,000,000.....	45,736	10,001,618	39,696	9,298,777	0	0	19,840	3,511,218
\$2,000,000 under \$5,000,000.....	67,880	23,308,913	61,731	24,502,006	0	0	35,478	11,283,337
\$5,000,000 under \$10,000,000.....	17,661	12,548,421	16,590	13,561,262	0	0	10,834	8,298,716
\$10,000,000 or more.....	11,635	22,075,908	11,330	31,611,181	0	0	8,597	29,287,890
Taxable returns, total.....	84,120,129	745,219,146	9,796,424	216,689,203	12,418	13,796	1,479,871	77,446,936
Nontaxable returns, total.....	34,041,251	37,440,448	1,256,789	4,312,321	15,207,294	15,481,364	147,701	386,912

Footnotes at end of table.

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Tax payments—continued							
	Excess Social Security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total.....	1,383,240	2,023,314	340,769	101,712	19,812	52,976	13,380	27,078
No adjusted gross income.....	3,357	5,039	22,419	6,896	1,040	1,247	* 8	* 47
\$1 under \$5,000.....	* 302	* 360	18,288	11,577	* 998	* 451	0	0
\$5,000 under \$10,000.....	* 6	* 8	21,628	7,451	* 8	* 5	* 1,656	* 2,547
\$10,000 under \$15,000.....	0	0	18,681	6,716	* 200	* 17	0	0
\$15,000 under \$20,000.....	* 358	* 253	20,986	4,936	* 658	* 191	* 625	* 615
\$20,000 under \$25,000.....	* 862	* 182	21,606	5,514	* 6	* 7	** 11,050	** 23,863
\$25,000 under \$30,000.....	0	0	23,835	4,571	* 670	* 52	**	**
\$30,000 under \$40,000.....	* 1,798	* 1,034	45,933	12,887	* 864	* 145	**	**
\$40,000 under \$50,000.....	* 1,666	* 2,734	31,209	10,997	* 1,480	* 1,346	**	**
\$50,000 under \$75,000.....	7,956	3,721	46,986	9,202	* 4,590	* 2,636	**	**
\$75,000 under \$100,000.....	188,020	79,692	33,029	6,579	* 307	* 6	**	**
\$100,000 under \$200,000.....	794,440	935,620	27,290	7,102	4,716	2,391	**	**
\$200,000 under \$500,000.....	294,437	679,245	5,292	2,800	2,845	2,095	**	**
\$500,000 under \$1,000,000.....	56,659	185,452	** 3,587	** 4,485	** 1,428	** 42,387	* 39	* 5
\$1,000,000 under \$1,500,000.....	12,695	47,036	**	**	**	**	0	0
\$1,500,000 under \$2,000,000.....	6,300	23,319	**	**	**	**	0	0
\$2,000,000 under \$5,000,000.....	9,763	37,884	**	**	**	**	* 3	* 2
\$5,000,000 under \$10,000,000.....	2,846	13,645	**	**	**	**	0	0
\$10,000,000 or more.....	1,775	8,092	**	**	**	**	0	0
Taxable returns, total.....	1,374,193	2,013,298	209,872	50,979	16,199	51,003	10,105	21,929
Nontaxable returns, total.....	9,047	10,016	130,897	50,733	3,614	1,974	* 3,275	* 5,148

Footnotes at end of table.

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Earned income credit, refundable portion		Overpayment					
			Total		Refunded		Credited to 2006 estimated tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total.....	20,087,050	37,465,440	104,778,359	272,110,056	101,870,385	232,975,616	4,055,960	39,134,446
No adjusted gross income.....	130,423	120,267	775,257	2,676,529	724,462	2,176,447	65,530	500,082
\$1 under \$5,000.....	2,522,385	1,593,045	8,702,441	3,351,569	8,627,634	3,266,528	93,355	85,041
\$5,000 under \$10,000.....	4,408,796	7,025,122	9,942,100	11,206,469	9,858,797	11,095,961	111,329	110,508
\$10,000 under \$15,000.....	3,643,612	10,738,897	9,797,815	17,735,761	9,679,348	17,592,484	171,387	143,277
\$15,000 under \$20,000.....	3,228,703	9,012,725	9,522,154	20,294,444	9,384,611	20,058,668	201,298	235,776
\$20,000 under \$25,000.....	2,830,398	5,577,351	8,431,034	18,182,394	8,317,188	17,973,542	164,122	208,852
\$25,000 under \$30,000.....	2,079,128	2,627,075	7,398,050	15,159,753	7,296,740	14,953,960	155,066	205,793
\$30,000 under \$40,000.....	1,243,607	770,957	11,582,846	23,005,464	11,374,574	22,570,485	305,727	434,979
\$40,000 under \$50,000.....	0	0	8,509,510	19,892,038	8,328,649	19,394,190	283,374	497,847
\$50,000 under \$75,000.....	0	0	13,931,631	38,137,013	13,537,990	36,925,848	585,108	1,211,165
\$75,000 under \$100,000.....	0	0	7,835,010	26,657,328	7,522,825	25,291,041	458,239	1,366,288
\$100,000 under \$200,000.....	0	0	6,785,953	30,592,985	6,224,333	26,757,118	770,705	3,835,868
\$200,000 under \$500,000.....	0	0	1,170,692	12,321,874	817,028	6,882,745	436,600	5,439,129
\$500,000 under \$1,000,000.....	0	0	235,235	6,661,381	118,791	2,491,515	137,557	4,169,867
\$1,000,000 under \$1,500,000.....	0	0	61,190	3,369,687	24,760	952,328	41,953	2,417,359
\$1,500,000 under \$2,000,000.....	0	0	28,128	2,167,129	10,314	567,866	20,498	1,599,264
\$2,000,000 under \$5,000,000.....	0	0	46,165	6,131,170	15,509	1,408,449	35,129	4,722,728
\$5,000,000 under \$10,000,000.....	0	0	13,324	3,864,439	4,140	788,597	10,652	3,075,842
\$10,000,000 or more.....	0	0	9,825	10,702,628	2,693	1,827,845	8,330	8,874,783
Taxable returns, total.....	0	0	67,402,487	180,552,781	64,876,292	142,950,224	3,490,894	37,602,563
Nontaxable returns, total.....	20,087,050	37,465,440	37,375,872	91,557,275	36,994,093	90,025,392	565,066	1,531,883

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Tax due at time of filing		Predetermined estimated tax penalty	
	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)
All returns, total.....	25,659,937	118,232,296	5,882,477	1,266,944
No adjusted gross income.....	147,250	265,172	29,006	2,946
\$1 under \$5,000.....	1,461,888	338,572	17,433	1,327
\$5,000 under \$10,000.....	1,366,617	716,367	152,947	6,477
\$10,000 under \$15,000.....	1,423,193	921,900	199,258	11,399
\$15,000 under \$20,000.....	1,349,933	1,109,269	203,570	15,080
\$20,000 under \$25,000.....	1,279,834	1,286,799	234,936	17,699
\$25,000 under \$30,000.....	1,293,421	1,401,837	229,841	17,228
\$30,000 under \$40,000.....	2,298,493	2,963,696	462,157	38,983
\$40,000 under \$50,000.....	2,074,032	3,193,604	463,801	37,898
\$50,000 under \$75,000.....	4,387,067	8,833,013	1,063,796	100,327
\$75,000 under \$100,000.....	2,599,429	7,410,013	754,728	84,946
\$100,000 under \$200,000.....	3,993,954	20,600,215	1,219,228	224,985
\$200,000 under \$500,000.....	1,554,607	25,991,632	627,665	303,509
\$500,000 under \$1,000,000.....	286,299	13,565,198	139,838	141,659
\$1,000,000 under \$1,500,000.....	66,219	6,236,934	37,942	61,700
\$1,500,000 under \$2,000,000.....	28,235	3,698,784	15,618	36,116
\$2,000,000 under \$5,000,000.....	37,535	8,699,145	22,378	77,098
\$5,000,000 under \$10,000,000.....	8,018	4,337,206	5,266	34,235
\$10,000,000 or more.....	3,915	6,662,941	3,070	53,333
Taxable returns, total.....	23,083,755	115,594,075	5,370,445	1,227,672
Nontaxable returns, total.....	2,576,182	2,638,221	512,032	39,272

* 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] Excludes refundable portion, which totaled \$15.5 billion for 2005.

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

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2005

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

Size of adjusted gross income	Number of returns	Total itemized deductions in taxable income	Total itemized deductions					
			Itemized deductions in excess of limitation		Medical and dental expenses deduction		Medical and dental expenses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with itemized deductions, total.....	47,755,427	1,121,810,935	6,322,665	45,323,612	9,917,189	67,353,932	9,917,189	103,652,769
Under \$5,000.....	339,901	4,770,434	0	0	216,785	1,553,012	216,785	1,594,804
\$5,000 under \$10,000.....	611,056	8,753,500	0	0	389,210	3,068,166	389,210	3,294,748
\$10,000 under \$15,000.....	1,049,971	14,217,288	0	0	665,321	4,998,769	665,321	5,624,114
\$15,000 under \$20,000.....	1,375,084	19,764,976	0	0	757,824	5,594,770	757,824	6,588,236
\$20,000 under \$25,000.....	1,635,440	23,093,617	0	0	740,862	4,740,912	740,862	5,989,021
\$25,000 under \$30,000.....	1,926,931	27,349,343	0	0	765,299	4,698,490	765,299	6,278,199
\$30,000 under \$35,000.....	2,117,838	30,225,705	0	0	689,513	4,035,942	689,513	5,715,295
\$35,000 under \$40,000.....	2,245,341	33,524,617	0	0	691,580	4,281,528	691,580	6,224,719
\$40,000 under \$45,000.....	2,340,769	34,689,417	0	0	624,740	3,263,898	624,740	5,253,912
\$45,000 under \$50,000.....	2,290,001	36,327,636	0	0	573,872	3,152,634	573,872	5,194,052
\$50,000 under \$55,000.....	2,305,946	37,606,493	0	0	480,394	2,606,886	480,394	4,495,047
\$55,000 under \$60,000.....	2,263,439	39,190,053	0	0	461,198	2,543,127	461,198	4,529,273
\$60,000 under \$75,000.....	6,255,133	114,032,056	11,682	437	1,118,878	7,106,014	1,118,878	12,714,411
\$75,000 under \$100,000.....	7,978,361	163,912,142	101,962	39,050	969,296	6,538,578	969,296	12,765,226
\$100,000 under \$200,000.....	9,681,401	267,928,010	2,870,589	1,996,238	702,665	7,101,124	702,665	13,718,824
\$200,000 under \$500,000.....	2,577,872	118,186,053	2,577,630	11,013,181	64,557	1,648,448	64,557	2,932,040
\$500,000 under \$1,000,000.....	482,243	41,719,994	482,197	7,629,384	4,320	321,744	4,320	535,629
\$1,000,000 under \$1,500,000.....	116,261	16,410,416	116,221	3,624,714	598	55,837	598	108,870
\$1,500,000 under \$2,000,000.....	50,933	9,712,622	50,917	2,326,558	139	22,291	139	39,901
\$2,000,000 under \$5,000,000.....	77,611	24,226,834	77,589	6,111,488	129	18,946	129	45,598
\$5,000,000 under \$10,000,000.....	20,453	14,065,260	20,441	3,586,341	* 7	* 1,525	* 7	* 5,119
\$10,000,000 or more.....	13,443	42,104,467	13,438	8,996,221	* 3	* 1,291	* 3	* 5,733
Taxable returns with itemized deductions, total.....	41,165,626	973,890,948	6,307,693	45,228,377	6,962,257	38,432,058	6,962,257	69,447,248
Nontaxable returns with itemized deductions, total.....	6,589,801	147,919,988	14,971	95,235	2,954,933	28,921,873	2,954,933	34,205,521

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Total itemized deductions—continued							
	Medical and dental expenses limitation		Taxes paid deduction					
			Total		State and local taxes			
	Number of returns	Amount	Number of returns	Number of returns	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Returns with itemized deductions, total.....	9,916,184	36,298,838	47,353,480	400,390,045	45,993,632	244,852,109	34,570,346	227,580,859
Under \$5,000.....	215,780	41,792	321,175	973,854	280,385	212,744	82,718	130,446
\$5,000 under \$10,000.....	389,210	226,582	579,588	1,536,771	509,226	344,528	170,192	184,069
\$10,000 under \$15,000.....	665,321	625,346	1,010,773	2,398,637	924,416	558,784	338,722	264,007
\$15,000 under \$20,000.....	757,824	993,466	1,334,553	3,688,761	1,235,191	976,143	580,665	574,630
\$20,000 under \$25,000.....	740,862	1,248,109	1,594,864	4,431,284	1,513,827	1,468,947	836,135	958,477
\$25,000 under \$30,000.....	765,299	1,579,709	1,891,661	5,494,854	1,800,944	2,110,640	1,138,203	1,509,874
\$30,000 under \$35,000.....	689,513	1,679,353	2,083,639	6,579,022	1,998,025	2,629,484	1,347,521	1,975,426
\$35,000 under \$40,000.....	691,580	1,943,191	2,207,605	7,570,442	2,125,056	3,272,064	1,514,768	2,593,820
\$40,000 under \$45,000.....	624,740	1,990,013	2,321,782	8,770,104	2,248,317	3,943,862	1,653,447	3,242,711
\$45,000 under \$50,000.....	573,872	2,041,418	2,266,200	9,370,999	2,198,207	4,388,100	1,660,098	3,708,835
\$50,000 under \$55,000.....	480,394	1,888,161	2,296,673	10,215,932	2,241,962	4,925,200	1,697,790	4,181,564
\$55,000 under \$60,000.....	461,198	1,986,146	2,251,904	10,676,383	2,194,725	5,210,710	1,700,754	4,555,832
\$60,000 under \$75,000.....	1,118,878	5,608,396	6,233,896	33,786,978	6,086,217	17,475,382	4,842,129	15,400,210
\$75,000 under \$100,000.....	969,296	6,226,648	7,960,062	54,251,091	7,805,848	29,547,919	6,350,002	26,817,960
\$100,000 under \$200,000.....	702,665	6,617,701	9,664,526	101,231,639	9,530,803	58,971,647	7,903,487	55,004,122
\$200,000 under \$500,000.....	64,557	1,283,592	2,575,009	56,742,841	2,545,167	38,133,581	2,112,916	36,605,923
\$500,000 under \$1,000,000.....	4,320	213,885	481,483	24,130,090	478,552	18,446,808	405,051	18,072,191
\$1,000,000 under \$1,500,000.....	598	53,033	115,945	9,980,694	115,368	8,138,315	97,640	8,022,467
\$1,500,000 under \$2,000,000.....	139	17,610	50,858	6,096,130	50,699	5,141,716	43,585	5,091,255
\$2,000,000 under \$5,000,000.....	129	26,651	77,449	14,937,118	77,049	13,051,292	65,753	12,936,763
\$5,000,000 under \$10,000,000.....	* 7	* 3,593	20,412	8,333,759	20,296	7,601,564	17,311	7,543,832
\$10,000,000 or more.....	* 3	* 4,443	13,422	19,192,660	13,353	18,302,679	11,459	18,206,444
Taxable returns with itemized deductions, total.....	6,962,257	31,015,189	40,931,723	374,568,006	39,977,150	236,198,718	31,367,880	221,421,956
Nontaxable returns with itemized deductions, total.....	2,953,928	5,283,648	6,421,758	25,822,039	6,016,482	8,653,391	3,202,466	6,158,903

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Total itemized deductions—continued							
	Taxes paid deduction—continued							
	State and local taxes—continued		Real estate taxes		Personal property taxes		Other taxes	
	General sales tax							
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Returns with itemized deductions, total.....	11,423,286	17,271,249	41,310,587	144,702,292	21,274,626	8,869,780	2,792,514	1,965,864
Under \$5,000.....	197,667	82,298	249,779	706,583	101,297	28,526	8,672	26,001
\$5,000 under \$10,000.....	339,035	160,458	439,511	1,112,462	191,513	70,246	20,188	9,535
\$10,000 under \$15,000.....	585,694	294,777	755,128	1,702,161	358,390	119,086	28,826	18,606
\$15,000 under \$20,000.....	654,526	401,513	998,844	2,518,236	528,492	155,795	55,899	38,587
\$20,000 under \$25,000.....	677,692	510,470	1,192,736	2,733,424	604,513	204,536	78,773	24,377
\$25,000 under \$30,000.....	662,741	600,767	1,437,306	3,044,597	774,206	285,556	82,536	54,062
\$30,000 under \$35,000.....	650,504	654,058	1,626,245	3,574,017	898,369	305,904	103,410	69,616
\$35,000 under \$40,000.....	610,288	678,244	1,755,476	3,943,257	908,544	326,242	96,475	28,879
\$40,000 under \$45,000.....	594,870	701,151	1,871,209	4,383,835	1,001,433	362,076	121,121	80,330
\$45,000 under \$50,000.....	538,109	679,265	1,922,291	4,554,814	1,030,881	377,877	140,736	50,207
\$50,000 under \$55,000.....	544,172	743,636	1,976,704	4,895,431	1,053,206	345,866	116,416	49,436
\$55,000 under \$60,000.....	493,971	654,877	1,988,773	5,033,790	1,027,136	378,642	123,007	53,242
\$60,000 under \$75,000.....	1,244,087	2,075,172	5,554,577	15,009,326	2,902,441	1,087,226	395,217	215,043
\$75,000 under \$100,000.....	1,455,846	2,729,959	7,308,354	22,894,232	3,792,213	1,588,578	490,899	220,363
\$100,000 under \$200,000.....	1,627,315	3,967,525	9,082,471	39,556,351	4,672,383	2,252,870	635,250	450,772
\$200,000 under \$500,000.....	432,252	1,527,658	2,428,304	17,691,735	1,125,004	667,079	225,356	250,445
\$500,000 under \$1,000,000.....	73,501	374,617	458,652	5,425,022	197,911	158,309	42,533	99,951
\$1,000,000 under \$1,500,000.....	17,729	115,849	109,990	1,753,552	44,498	49,147	10,878	39,680
\$1,500,000 under \$2,000,000.....	7,114	50,462	48,445	909,111	19,474	21,825	5,293	23,478
\$2,000,000 under \$5,000,000.....	11,296	114,528	73,573	1,780,137	29,300	45,118	7,629	60,572
\$5,000,000 under \$10,000,000.....	2,985	57,732	19,411	682,561	7,964	17,752	1,978	31,883
\$10,000,000 or more.....	1,894	96,235	12,809	797,657	5,457	21,525	1,422	70,799
Taxable returns with itemized deductions, total.....	8,609,271	14,776,762	36,056,261	128,961,598	18,621,019	7,694,023	2,507,121	1,713,667
Nontaxable returns with itemized deductions, total.....	2,814,015	2,494,487	5,254,326	15,740,694	2,653,607	1,175,757	285,394	252,197

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Total itemized deductions—continued							
	Interest paid deduction							
	Total		Home mortgage interest					
	Number of returns	Amount	Total		Paid to financial institutions		Paid to individuals	
Number of returns			Amount	Number of returns	Amount	Number of returns	Amount	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Returns with itemized deductions, total.....	39,015,536	405,718,259	38,574,509	383,733,110	38,211,235	378,467,637	1,150,666	5,265,473
Under \$5,000.....	212,648	1,813,200	210,666	1,790,991	207,520	1,768,538	6,767	22,453
\$5,000 under \$10,000.....	376,786	2,937,297	370,648	2,898,213	364,867	2,816,571	10,710	81,641
\$10,000 under \$15,000.....	605,141	4,390,780	597,155	4,327,015	587,895	4,224,416	15,772	102,600
\$15,000 under \$20,000.....	859,332	6,514,041	846,833	6,417,727	830,216	6,228,385	32,715	189,342
\$20,000 under \$25,000.....	1,109,955	8,127,952	1,097,342	8,036,995	1,084,418	7,895,410	27,223	141,585
\$25,000 under \$30,000.....	1,328,141	9,762,296	1,318,525	9,618,925	1,303,361	9,485,658	35,966	133,267
\$30,000 under \$35,000.....	1,586,593	11,702,125	1,574,697	11,561,255	1,555,875	11,387,432	34,391	173,823
\$35,000 under \$40,000.....	1,696,335	12,917,032	1,682,019	12,767,135	1,664,334	12,609,174	42,523	157,961
\$40,000 under \$45,000.....	1,829,734	13,958,016	1,819,656	13,767,124	1,802,360	13,584,996	45,848	182,128
\$45,000 under \$50,000.....	1,845,229	14,555,112	1,835,624	14,384,099	1,819,156	14,215,560	47,907	168,539
\$50,000 under \$55,000.....	1,912,328	15,432,669	1,900,787	15,210,515	1,884,308	15,048,275	44,503	162,240
\$55,000 under \$60,000.....	1,923,529	16,909,057	1,913,139	16,708,656	1,899,384	16,521,419	50,376	187,237
\$60,000 under \$75,000.....	5,352,177	46,328,119	5,317,313	45,793,862	5,272,428	45,153,352	142,094	640,510
\$75,000 under \$100,000.....	7,011,109	67,619,638	6,962,629	66,763,724	6,908,391	66,075,419	219,057	688,305
\$100,000 under \$200,000.....	8,540,845	103,377,791	8,447,617	101,277,654	8,379,112	99,994,679	285,841	1,282,975
\$200,000 under \$500,000.....	2,192,588	39,767,600	2,118,934	37,239,502	2,095,911	36,677,616	82,163	561,886
\$500,000 under \$1,000,000.....	402,820	11,221,827	371,739	9,204,287	366,442	9,000,135	17,450	204,152
\$1,000,000 under \$1,500,000.....	95,907	3,661,709	83,917	2,459,227	82,348	2,386,537	4,233	72,691
\$1,500,000 under \$2,000,000.....	41,739	1,918,172	34,993	1,097,702	34,345	1,068,377	1,638	29,325
\$2,000,000 under \$5,000,000.....	63,749	4,185,725	50,677	1,693,860	49,519	1,637,249	2,528	56,611
\$5,000,000 under \$10,000,000.....	17,204	2,093,946	12,376	443,815	12,056	427,700	588	16,114
\$10,000,000 or more.....	11,648	6,524,154	7,225	270,828	6,990	260,740	374	10,088
Taxable returns with itemized deductions, total.....	33,912,785	348,305,825	33,512,933	328,191,384	33,205,196	323,810,582	1,009,493	4,380,802
Nontaxable returns with itemized deductions, total.....	5,102,752	57,412,433	5,061,576	55,541,726	5,006,039	54,657,055	141,173	884,671

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Total itemized deductions—continued							
	Interest paid deduction—continued				Contributions deduction			
	Deductible points		Investment interest expense deduction		Total		Cash contributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Returns with itemized deductions, total.....	3,136,056	2,617,789	1,777,273	19,367,360	41,381,465	183,390,686	39,192,179	139,054,112
Under \$5,000.....	11,604	12,245	11,482	9,963	207,362	152,182	187,224	256,015
\$5,000 under \$10,000.....	15,561	6,206	14,391	32,878	393,811	529,041	367,950	484,079
\$10,000 under \$15,000.....	27,333	22,742	16,171	41,023	736,330	1,190,086	685,367	1,024,523
\$15,000 under \$20,000.....	58,717	51,496	22,558	44,819	1,006,877	1,787,880	952,037	1,533,742
\$20,000 under \$25,000.....	59,527	60,376	29,293	30,580	1,248,860	2,357,236	1,157,198	1,963,097
\$25,000 under \$30,000.....	68,120	76,488	21,769	66,883	1,489,172	3,045,697	1,394,739	2,500,680
\$30,000 under \$35,000.....	77,008	68,328	21,361	72,543	1,661,067	3,491,660	1,546,535	2,853,695
\$35,000 under \$40,000.....	113,318	104,117	33,522	45,780	1,809,285	3,798,745	1,689,473	3,092,111
\$40,000 under \$45,000.....	119,322	139,577	25,830	51,315	1,916,400	3,983,723	1,784,612	3,318,930
\$45,000 under \$50,000.....	132,778	128,408	30,034	42,605	1,923,097	4,490,155	1,794,592	3,616,473
\$50,000 under \$55,000.....	136,836	139,589	45,094	82,566	1,966,682	4,747,553	1,842,345	3,834,305
\$55,000 under \$60,000.....	131,213	133,804	29,743	66,597	1,944,235	4,670,038	1,815,458	3,858,905
\$60,000 under \$75,000.....	388,028	305,225	128,076	229,031	5,501,195	14,440,002	5,164,306	12,016,361
\$75,000 under \$100,000.....	584,178	457,374	200,137	398,540	7,275,866	21,430,451	6,889,800	17,561,373
\$100,000 under \$200,000.....	887,931	671,380	494,058	1,428,758	9,104,010	37,152,373	8,774,492	31,395,793
\$200,000 under \$500,000.....	258,760	185,027	383,358	2,343,071	2,459,255	20,972,201	2,414,098	16,436,353
\$500,000 under \$1,000,000.....	43,256	33,444	139,528	1,984,096	466,950	9,739,585	462,511	7,346,757
\$1,000,000 under \$1,500,000.....	10,397	7,618	45,014	1,194,863	112,439	4,631,552	111,671	3,303,801
\$1,500,000 under \$2,000,000.....	4,143	4,848	23,069	815,622	49,462	3,068,921	49,192	2,262,809
\$2,000,000 under \$5,000,000.....	5,944	6,878	40,341	2,484,988	75,830	8,755,590	75,471	5,530,405
\$5,000,000 under \$10,000,000.....	1,359	1,472	12,692	1,648,659	20,076	5,975,159	19,976	3,416,964
\$10,000,000 or more.....	724	1,147	9,753	6,252,180	13,203	22,980,856	13,131	11,446,942
Taxable returns with itemized deductions, total.....	2,772,510	2,049,332	1,629,050	18,065,109	36,440,913	170,300,597	34,566,575	126,454,340
Nontaxable returns with itemized deductions, total.....	363,547	568,457	148,223	1,302,250	4,940,552	13,090,088	4,625,604	12,599,772

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Total itemized deductions—continued							
	Contributions deduction—continued				Casualty or theft loss deduction		Limited miscellaneous deductions	
	Other than cash contributions		Carryover from prior years				Total after AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
Returns with itemized deductions, total.....	25,371,278	48,056,520	532,087	30,265,517	813,976	14,984,169	12,407,121	76,183,408
Under \$5,000.....	71,797	54,458	34,748	70,185	* 5,423	* 99,276	119,162	158,326
\$5,000 under \$10,000.....	166,812	97,469	30,678	134,747	17,014	275,091	172,790	370,332
\$10,000 under \$15,000.....	333,545	171,993	42,569	276,630	27,002	252,640	250,061	901,682
\$15,000 under \$20,000.....	505,535	366,056	30,742	329,805	23,469	410,111	376,626	1,537,415
\$20,000 under \$25,000.....	653,008	398,501	27,765	101,694	34,276	856,880	472,444	2,354,121
\$25,000 under \$30,000.....	814,477	531,053	32,312	159,447	53,907	1,044,291	592,660	3,040,795
\$30,000 under \$35,000.....	928,832	673,074	29,302	105,164	41,084	441,149	682,332	3,663,874
\$35,000 under \$40,000.....	1,058,405	705,337	21,956	226,640	40,184	625,781	727,007	4,010,495
\$40,000 under \$45,000.....	1,118,363	685,035	24,117	140,767	34,555	431,177	709,995	3,949,014
\$45,000 under \$50,000.....	1,130,789	813,387	21,955	159,985	32,626	636,458	680,603	3,841,929
\$50,000 under \$55,000.....	1,208,435	1,041,255	18,010	75,972	35,139	485,850	683,133	3,763,974
\$55,000 under \$60,000.....	1,191,172	759,450	22,262	147,231	32,937	558,081	653,774	3,453,467
\$60,000 under \$75,000.....	3,407,800	2,487,731	38,810	504,753	91,264	1,907,552	1,667,101	9,340,810
\$75,000 under \$100,000.....	4,713,954	3,697,184	45,766	1,316,488	133,804	2,019,052	1,941,027	10,621,799
\$100,000 under \$200,000.....	6,116,274	6,958,433	63,592	2,822,099	150,096	2,716,226	2,150,516	14,137,295
\$200,000 under \$500,000.....	1,551,668	4,799,178	28,491	2,362,261	42,597	1,302,210	428,582	5,293,324
\$500,000 under \$1,000,000.....	262,219	2,269,563	8,711	1,933,387	12,052	544,517	63,824	1,699,735
\$1,000,000 under \$1,500,000.....	59,027	2,114,937	3,324	1,586,595	2,845	123,978	15,121	691,340
\$1,500,000 under \$2,000,000.....	25,034	1,645,070	1,696	1,138,551	1,215	62,022	6,047	400,534
\$2,000,000 under \$5,000,000.....	37,319	3,743,476	3,235	3,099,005	1,709	118,118	10,152	1,129,824
\$5,000,000 under \$10,000,000.....	9,901	2,600,437	1,100	1,496,656	490	40,785	2,576	639,141
\$10,000,000 or more.....	6,914	11,443,443	946	12,077,455	288	32,923	1,588	1,184,183
Taxable returns with itemized deductions, total.....	22,732,644	45,440,878	334,694	27,608,232	592,113	6,405,943	10,388,488	64,763,476
Nontaxable returns with itemized deductions, total.....	2,638,634	2,615,642	197,394	2,657,285	221,863	8,578,226	2,018,633	11,419,932

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Total itemized deductions—continued							
	Limited miscellaneous deductions—continued							
	Unreimbursed employee business expense		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
Returns with itemized deductions, total.....	15,920,218	75,824,189	21,611,206	5,498,601	10,180,173	26,443,605	28,615,522	107,766,395
Under \$5,000.....	18,320	74,175	111,246	25,972	66,278	65,080	135,928	165,228
\$5,000 under \$10,000.....	68,640	223,680	197,459	44,865	103,849	134,744	256,660	403,288
\$10,000 under \$15,000.....	153,591	697,872	354,310	76,148	178,541	219,167	471,720	993,187
\$15,000 under \$20,000.....	312,153	1,387,205	535,648	106,287	240,454	227,994	718,871	1,721,486
\$20,000 under \$25,000.....	457,997	2,144,721	639,621	132,047	271,648	365,777	887,656	2,642,545
\$25,000 under \$30,000.....	600,281	2,916,634	784,902	138,257	351,552	406,898	1,067,739	3,461,789
\$30,000 under \$35,000.....	731,673	3,573,968	900,535	159,290	391,542	496,507	1,251,495	4,229,765
\$35,000 under \$40,000.....	803,398	3,909,230	986,731	180,136	441,369	613,464	1,334,345	4,702,831
\$40,000 under \$45,000.....	851,981	4,080,380	1,054,118	178,572	397,890	468,618	1,402,306	4,727,571
\$45,000 under \$50,000.....	855,696	3,987,755	1,080,228	198,680	442,337	515,838	1,417,641	4,702,272
\$50,000 under \$55,000.....	883,924	3,901,374	1,085,995	190,355	450,431	635,368	1,436,341	4,727,098
\$55,000 under \$60,000.....	867,640	3,709,137	1,050,152	186,909	435,450	560,219	1,400,929	4,456,265
\$60,000 under \$75,000.....	2,306,238	10,213,797	2,981,839	536,581	1,220,243	1,624,725	3,880,775	12,375,104
\$75,000 under \$100,000.....	2,998,321	12,359,308	3,863,533	769,607	1,621,208	2,238,703	5,001,698	15,367,618
\$100,000 under \$200,000.....	3,362,892	16,552,110	4,618,055	1,271,418	2,389,486	4,355,352	6,004,634	22,178,880
\$200,000 under \$500,000.....	558,230	4,703,859	1,077,010	668,886	814,986	3,564,283	1,471,229	8,937,028
\$500,000 under \$1,000,000.....	66,783	778,126	186,458	253,076	203,521	2,171,956	287,048	3,203,158
\$1,000,000 under \$1,500,000.....	10,561	197,987	43,631	100,528	58,362	1,057,692	73,407	1,356,208
\$1,500,000 under \$2,000,000.....	4,358	64,071	18,935	53,038	28,209	695,246	33,461	812,355
\$2,000,000 under \$5,000,000.....	5,602	167,547	28,403	117,385	47,918	2,004,447	54,774	2,289,379
\$5,000,000 under \$10,000,000.....	1,323	97,203	7,491	49,728	14,264	1,188,299	15,652	1,335,230
\$10,000,000 or more.....	616	84,047	4,907	60,836	10,635	2,833,226	11,213	2,978,109
Taxable returns with itemized deductions, total.....	14,133,072	65,741,423	19,033,831	4,905,337	8,982,885	24,073,001	25,119,613	94,719,761
Nontaxable returns with itemized deductions, total.....	1,787,146	10,082,766	2,577,375	593,264	1,197,287	2,370,604	3,495,909	13,046,634

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Total itemized deductions—continued					
	Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)
Returns with itemized deductions, total.....	1,033,606	16,201,946	488,057	2,444,601	1,511,222	19,114,049
Under \$5,000.....	* 2,306	* 8,007	* 2,617	* 4,909	5,574	20,585
\$5,000 under \$10,000.....	7,062	32,584	4,853	4,218	11,915	36,802
\$10,000 under \$15,000.....	18,467	79,627	4,856	5,068	23,323	84,695
\$15,000 under \$20,000.....	35,163	179,189	12,832	52,157	48,298	231,998
\$20,000 under \$25,000.....	35,627	198,720	15,487	26,511	51,114	225,232
\$25,000 under \$30,000.....	30,202	164,246	21,017	98,674	51,218	262,920
\$30,000 under \$35,000.....	25,503	194,138	21,406	117,796	45,662	311,933
\$35,000 under \$40,000.....	46,296	248,586	19,137	59,740	64,913	320,595
\$40,000 under \$45,000.....	45,567	267,489	26,966	65,996	72,533	333,485
\$45,000 under \$50,000.....	41,576	224,459	26,494	55,889	66,822	280,348
\$50,000 under \$55,000.....	53,966	268,402	15,898	78,809	70,522	353,628
\$55,000 under \$60,000.....	47,851	349,087	13,129	26,115	61,604	379,900
\$60,000 under \$75,000.....	115,970	888,127	52,107	183,675	164,640	1,123,017
\$75,000 under \$100,000.....	178,218	1,313,920	50,040	155,764	225,189	1,470,583
\$100,000 under \$200,000.....	258,851	3,604,302	84,104	365,576	341,457	4,207,800
\$200,000 under \$500,000.....	69,611	3,068,190	56,508	356,485	125,043	3,472,611
\$500,000 under \$1,000,000.....	12,691	1,417,154	24,951	223,998	37,399	1,691,880
\$1,000,000 under \$1,500,000.....	4,073	788,075	9,532	97,212	13,525	890,019
\$1,500,000 under \$2,000,000.....	1,374	424,132	6,307	37,803	7,617	471,110
\$2,000,000 under \$5,000,000.....	2,322	1,032,315	11,642	150,522	13,843	1,193,000
\$5,000,000 under \$10,000,000.....	568	434,516	4,192	121,206	4,743	567,286
\$10,000,000 or more.....	343	1,016,681	3,980	156,479	4,268	1,184,622
Taxable returns with itemized deductions, total.....	920,689	14,172,362	419,817	2,014,473	1,327,292	16,343,418
Nontaxable returns with itemized deductions, total.....	112,917	2,029,584	68,240	430,128	183,930	2,770,631

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

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

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005

[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 (EIC)							
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with earned income credit, total..	22,751,904	341,085,683	20,360,871	307,210,237	5,159,994	30,637,140	22,751,904	338,175,645
No adjusted gross income.....	193,997	-4,612,497	108,381	976,368	128,181	245,460	193,997	1,298,095
\$1 under \$1,000.....	348,697	195,054	235,552	279,960	132,633	101,908	348,697	416,066
\$1,000 under \$2,000.....	531,838	800,719	444,254	770,250	111,398	178,360	531,838	992,469
\$2,000 under \$3,000.....	610,684	1,533,708	520,762	1,358,081	126,203	283,568	610,684	1,650,801
\$3,000 under \$4,000.....	680,755	2,386,630	573,022	2,063,450	155,715	414,698	680,755	2,522,821
\$4,000 under \$5,000.....	750,299	3,383,303	646,542	2,900,491	176,729	577,078	750,299	3,486,185
\$5,000 under \$6,000.....	843,417	4,638,599	709,251	3,943,931	227,035	795,993	843,417	4,772,869
\$6,000 under \$7,000.....	908,244	5,909,829	789,280	4,997,249	207,120	945,077	908,244	5,957,575
\$7,000 under \$8,000.....	1,131,122	8,514,368	885,297	6,082,597	409,528	2,269,741	1,131,122	8,383,694
\$8,000 under \$9,000.....	1,028,276	8,718,587	850,200	6,615,744	330,651	1,810,713	1,028,276	8,426,457
\$9,000 under \$10,000.....	1,035,933	9,843,480	903,998	7,965,125	251,272	1,536,296	1,035,933	9,501,421
\$10,000 under \$11,000.....	1,063,089	11,166,335	926,144	9,078,550	269,891	1,700,341	1,063,089	10,778,891
\$11,000 under \$12,000.....	1,044,209	11,970,587	880,466	8,776,440	335,082	2,638,736	1,044,209	11,419,257
\$12,000 under \$13,000.....	755,227	9,435,821	651,217	7,191,816	218,562	1,922,371	755,227	9,114,187
\$13,000 under \$14,000.....	652,106	8,806,181	581,462	7,183,580	162,822	1,260,092	652,106	8,443,672
\$14,000 under \$15,000.....	670,564	9,722,450	610,983	8,115,201	160,001	1,205,334	670,564	9,320,535
\$15,000 under \$16,000.....	651,365	10,096,502	594,424	8,839,795	138,341	996,487	651,365	9,836,282
\$16,000 under \$17,000.....	679,120	11,197,827	629,098	9,943,676	125,482	960,782	679,120	10,904,458
\$17,000 under \$18,000.....	645,987	11,299,519	609,305	10,224,890	98,370	769,439	645,987	10,994,329
\$18,000 under \$19,000.....	684,617	12,668,812	640,382	11,462,119	122,650	887,812	684,617	12,349,931
\$19,000 under \$20,000.....	642,093	12,517,164	610,141	11,290,784	106,874	772,203	642,093	12,062,987
\$20,000 under \$25,000.....	3,002,196	67,369,557	2,880,477	62,472,603	445,779	3,303,445	3,002,196	65,803,884
\$25,000 under \$30,000.....	2,556,468	69,946,771	2,473,092	64,911,775	401,779	2,938,969	2,556,468	67,850,744
\$30,000 and over.....	1,641,602	53,576,374	1,607,140	49,765,759	317,896	2,122,234	1,641,602	51,888,035

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—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							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns with earned income credit, total..	22,751,904	42,410,291	2,896,347	745,322	1,146,240	444,471	4,756,198	4,199,530
No adjusted gross income.....	193,997	171,687	* 14	* 9	0	0	97,626	51,411
\$1 under \$1,000.....	348,697	59,451	0	0	0	0	62,056	10,977
\$1,000 under \$2,000.....	531,838	186,500	0	0	0	0	103,033	18,048
\$2,000 under \$3,000.....	610,684	325,530	0	0	0	0	115,642	28,603
\$3,000 under \$4,000.....	680,755	479,511	0	0	0	0	144,742	46,537
\$4,000 under \$5,000.....	750,299	709,518	0	0	0	0	160,662	63,300
\$5,000 under \$6,000.....	843,417	970,801	0	0	0	0	211,437	95,601
\$6,000 under \$7,000.....	908,244	1,224,401	0	0	0	0	204,113	106,122
\$7,000 under \$8,000.....	1,131,122	1,944,997	* 1,317	* 10	0	0	390,559	295,174
\$8,000 under \$9,000.....	1,028,276	1,877,277	226,463	9,336	* 1,302	* 21	322,445	232,267
\$9,000 under \$10,000.....	1,035,933	1,972,540	306,080	36,496	78,888	2,783	225,153	189,887
\$10,000 under \$11,000.....	1,063,089	2,365,416	296,077	27,320	283,472	37,181	215,998	241,730
\$11,000 under \$12,000.....	1,044,209	2,775,472	206,112	6,423	186,198	52,367	309,771	384,422
\$12,000 under \$13,000.....	755,227	2,460,244	11,304	2,420	0	0	214,804	282,287
\$13,000 under \$14,000.....	652,106	2,170,231	19,176	1,303	0	0	163,058	207,451
\$14,000 under \$15,000.....	670,564	2,341,395	36,319	6,050	0	0	165,719	214,453
\$15,000 under \$16,000.....	651,365	2,170,282	36,650	8,462	* 8	* 19	133,629	195,920
\$16,000 under \$17,000.....	679,120	2,179,132	47,421	14,968	0	0	118,270	176,372
\$17,000 under \$18,000.....	645,987	1,922,454	46,999	15,788	0	0	99,154	136,693
\$18,000 under \$19,000.....	684,617	1,925,055	50,680	21,414	* 302	* 94	111,525	163,426
\$19,000 under \$20,000.....	642,093	1,703,365	50,280	26,124	* 1,005	* 504	108,314	128,395
\$20,000 under \$25,000.....	3,002,196	6,286,147	451,920	212,790	29,191	6,852	437,960	496,007
\$25,000 under \$30,000.....	2,556,468	3,220,064	735,580	290,411	319,272	175,058	374,662	302,578
\$30,000 and over.....	1,641,602	968,822	373,954	65,997	246,601	169,592	265,862	131,868

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—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 refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns with earned income credit, total..	20,087,050	37,465,440	21,973	328,268	4,736,797	26,936,185	3,821,908	23,979,077
No adjusted gross income.....	130,423	120,267	* 2,995	* 76,266	123,926	-2,169,561	62,548	292,565
\$1 under \$1,000.....	296,662	48,473	* 2,003	* 34,198	251,049	133,957	145,328	168,876
\$1,000 under \$2,000.....	453,496	168,452	* 2,003	* 43,858	301,077	453,748	224,325	402,530
\$2,000 under \$3,000.....	528,797	296,927	* 1,656	* 9,152	346,221	861,897	270,691	672,514
\$3,000 under \$4,000.....	589,753	432,974	* 2,003	* 44,672	387,828	1,359,916	305,501	1,117,202
\$4,000 under \$5,000.....	653,677	646,218	* 998	* 8,615	403,687	1,816,532	321,807	1,422,650
\$5,000 under \$6,000.....	727,712	875,199	* 2,655	* 32,944	447,412	2,454,940	343,490	1,970,401
\$6,000 under \$7,000.....	813,566	1,118,278	* 1,649	* 15,248	457,542	2,980,893	380,868	2,425,818
\$7,000 under \$8,000.....	1,028,759	1,649,813	* 998	* 31,355	445,604	3,341,927	362,822	2,568,906
\$8,000 under \$9,000.....	936,721	1,635,675	0	0	408,440	3,469,606	346,471	2,771,611
\$9,000 under \$10,000.....	902,037	1,746,157	0	0	423,325	4,021,025	380,315	3,354,068
\$10,000 under \$11,000.....	763,289	2,096,366	0	0	377,677	3,956,259	344,325	3,388,573
\$11,000 under \$12,000.....	837,118	2,384,626	* 1,005	* 4,081	280,178	3,191,982	261,864	2,674,782
\$12,000 under \$13,000.....	734,204	2,175,536	0	0	55,504	696,865	47,902	456,022
\$13,000 under \$14,000.....	640,688	1,961,478	0	0	27,327	366,198	23,651	292,558
\$14,000 under \$15,000.....	668,314	2,120,891	0	0	0	0	0	0
\$15,000 under \$16,000.....	646,155	1,965,900	0	0	0	0	0	0
\$16,000 under \$17,000.....	664,039	1,987,792	0	0	0	0	0	0
\$17,000 under \$18,000.....	632,152	1,769,973	0	0	0	0	0	0
\$18,000 under \$19,000.....	661,280	1,740,216	0	0	0	0	0	0
\$19,000 under \$20,000.....	625,076	1,548,845	0	0	0	0	0	0
\$20,000 under \$25,000.....	2,830,398	5,577,351	* 3,002	* 27,836	0	0	0	0
\$25,000 under \$30,000.....	2,079,128	2,627,075	0	0	0	0	0	0
\$30,000 and over.....	1,243,607	770,957	1,005	41	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	EIC 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Returns with earned income credit, total..	1,398,800	4,368,536	4,736,797	28,391,353	4,736,797	1,088,742	1,012,183	77,462
No adjusted gross income.....	85,218	133,741	123,926	426,307	123,926	23,577	0	0
\$1 under \$1,000.....	120,316	93,407	251,049	262,283	251,049	18,643	0	0
\$1,000 under \$2,000.....	94,947	135,726	301,077	538,256	301,077	39,226	0	0
\$2,000 under \$3,000.....	94,725	230,834	346,221	912,500	346,221	67,603	0	0
\$3,000 under \$4,000.....	110,746	305,769	387,828	1,422,971	387,828	103,950	0	0
\$4,000 under \$5,000.....	127,116	400,109	403,687	1,822,759	403,687	130,655	0	0
\$5,000 under \$6,000.....	155,563	468,902	447,412	2,442,536	447,412	164,252	0	0
\$6,000 under \$7,000.....	117,346	509,033	457,542	2,934,850	457,542	164,672	0	0
\$7,000 under \$8,000.....	135,125	626,133	445,604	3,226,394	445,604	137,400	* 1,317	* 10
\$8,000 under \$9,000.....	118,452	471,342	408,440	3,242,953	408,440	102,437	224,806	9,291
\$9,000 under \$10,000.....	87,410	397,746	423,325	3,751,814	423,325	76,056	301,449	36,039
\$10,000 under \$11,000.....	71,255	321,208	377,677	3,709,781	377,677	40,383	293,755	27,082
\$11,000 under \$12,000.....	49,480	180,302	280,178	2,855,084	280,178	14,532	190,856	5,041
\$12,000 under \$13,000.....	20,560	91,416	55,504	547,438	55,504	4,653	0	0
\$13,000 under \$14,000.....	10,541	2,868	27,327	295,426	27,327	703	0	0
\$14,000 under \$15,000.....	0	0	0	0	0	0	0	0
\$15,000 under \$16,000.....	0	0	0	0	0	0	0	0
\$16,000 under \$17,000.....	0	0	0	0	0	0	0	0
\$17,000 under \$18,000.....	0	0	0	0	0	0	0	0
\$18,000 under \$19,000.....	0	0	0	0	0	0	0	0
\$19,000 under \$20,000.....	0	0	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	0	0	0	0	0	0
\$25,000 under \$30,000.....	0	0	0	0	0	0	0	0
\$30,000 and over.....	0	0	0	0	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—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							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Returns with earned income credit, total..	549,860	92,353	1,105,501	261,483	3,220,149	749,798	* 3,312	* 43,740
No adjusted gross income.....	0	0	62,983	12,784	66,239	10,793	0	0
\$1 under \$1,000.....	0	0	53,344	7,754	199,014	10,889	0	0
\$1,000 under \$2,000.....	0	0	83,940	11,950	222,735	27,276	0	0
\$2,000 under \$3,000.....	0	0	89,307	18,745	264,636	48,858	* 1,656	* 9,152
\$3,000 under \$4,000.....	0	0	101,874	26,824	297,476	77,125	0	0
\$4,000 under \$5,000.....	0	0	110,496	34,081	307,368	96,574	0	0
\$5,000 under \$6,000.....	0	0	138,365	45,388	333,463	118,864	* 658	* 3,232
\$6,000 under \$7,000.....	0	0	115,810	34,956	364,526	129,716	0	0
\$7,000 under \$8,000.....	0	0	118,001	32,855	344,187	104,535	* 998	* 31,355
\$8,000 under \$9,000.....	* 1,302	* 21	109,274	22,250	317,261	70,897	0	0
\$9,000 under \$10,000.....	78,888	2,783	61,607	7,628	289,436	32,389	0	0
\$10,000 under \$11,000.....	283,472	37,181	18,658	2,811	78,181	10,490	0	0
\$11,000 under \$12,000.....	186,198	52,367	19,437	1,941	74,543	7,551	0	0
\$12,000 under \$13,000.....	0	0	16,453	1,368	39,709	3,285	0	0
\$13,000 under \$14,000.....	0	0	5,951	147	21,376	556	0	0
\$14,000 under \$15,000.....	0	0	0	0	0	0	0	0
\$15,000 under \$16,000.....	0	0	0	0	0	0	0	0
\$16,000 under \$17,000.....	0	0	0	0	0	0	0	0
\$17,000 under \$18,000.....	0	0	0	0	0	0	0	0
\$18,000 under \$19,000.....	0	0	0	0	0	0	0	0
\$19,000 under \$20,000.....	0	0	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	0	0	0	0	0	0
\$25,000 under \$30,000.....	0	0	0	0	0	0	0	0
\$30,000 and over.....	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—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							
	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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Returns with earned income credit, total..	8,626,893	137,327,950	7,956,418	125,661,078	1,605,438	9,419,234	8,626,893	135,188,140
No adjusted gross income.....	36,131	-1,138,860	23,001	271,534	22,369	96,346	36,131	396,380
\$1 under \$1,000.....	51,301	33,383	45,379	73,042	8,380	4,377	51,301	107,645
\$1,000 under \$2,000.....	146,183	219,927	139,957	220,591	8,205	18,427	146,183	239,018
\$2,000 under \$3,000.....	166,293	420,172	158,140	425,295	20,227	39,886	166,293	465,181
\$3,000 under \$4,000.....	183,816	643,311	164,388	570,873	32,417	83,788	183,816	654,662
\$4,000 under \$5,000.....	204,777	924,782	194,923	847,916	25,277	91,974	204,777	948,505
\$5,000 under \$6,000.....	222,818	1,228,401	205,260	1,114,999	43,644	149,882	222,818	1,294,593
\$6,000 under \$7,000.....	269,876	1,756,220	246,748	1,531,212	53,979	248,993	269,876	1,786,899
\$7,000 under \$8,000.....	472,914	3,577,492	332,506	2,103,481	229,330	1,458,159	472,914	3,561,639
\$8,000 under \$9,000.....	376,546	3,184,117	290,010	2,198,126	142,064	956,219	376,546	3,154,344
\$9,000 under \$10,000.....	343,135	3,256,992	294,969	2,603,045	84,974	597,163	343,135	3,200,208
\$10,000 under \$11,000.....	318,900	3,349,517	282,599	2,911,221	66,228	384,058	318,900	3,295,280
\$11,000 under \$12,000.....	292,894	3,377,794	273,076	2,897,164	55,966	372,369	292,894	3,273,614
\$12,000 under \$13,000.....	329,034	4,112,480	296,725	3,429,483	65,511	599,427	329,034	4,028,910
\$13,000 under \$14,000.....	301,217	4,063,900	281,304	3,580,101	48,826	327,800	301,217	3,907,901
\$14,000 under \$15,000.....	302,487	4,388,055	284,690	3,879,226	53,778	315,513	302,487	4,194,739
\$15,000 under \$16,000.....	314,556	4,878,681	294,149	4,460,157	50,067	254,522	314,556	4,714,679
\$16,000 under \$17,000.....	327,507	5,396,711	308,205	4,857,035	52,527	403,725	327,507	5,260,759
\$17,000 under \$18,000.....	323,277	5,655,941	310,247	5,242,564	42,664	219,933	323,277	5,462,497
\$18,000 under \$19,000.....	341,923	6,325,744	324,109	5,901,130	53,589	256,605	341,923	6,157,735
\$19,000 under \$20,000.....	307,211	5,986,948	292,966	5,423,354	43,573	302,453	307,211	5,725,807
\$20,000 under \$25,000.....	1,493,729	33,494,534	1,445,485	31,304,976	195,152	1,292,993	1,493,729	32,597,970
\$25,000 under \$30,000.....	1,183,559	32,369,605	1,157,196	30,633,791	156,831	675,464	1,183,559	31,309,255
\$30,000 and over.....	316,808	9,822,103	310,386	9,180,760	49,860	269,160	316,808	9,449,921

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—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							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Returns with earned income credit, total..	8,626,893	15,351,802	1,558,842	547,238	518,463	312,207	1,529,140	1,408,110
No adjusted gross income.....	36,131	61,238	0	0	0	0	19,911	20,475
\$1 under \$1,000.....	51,301	23,262	0	0	0	0	7,089	2,754
\$1,000 under \$2,000.....	146,183	80,642	0	0	0	0	11,509	3,460
\$2,000 under \$3,000.....	166,293	153,852	0	0	0	0	16,734	6,382
\$3,000 under \$4,000.....	183,816	217,322	0	0	0	0	30,625	13,729
\$4,000 under \$5,000.....	204,777	315,870	0	0	0	0	25,320	13,350
\$5,000 under \$6,000.....	222,818	417,925	0	0	0	0	43,647	25,990
\$6,000 under \$7,000.....	269,876	587,544	0	0	0	0	52,700	41,167
\$7,000 under \$8,000.....	472,914	1,182,072	0	0	0	0	229,430	224,998
\$8,000 under \$9,000.....	376,546	981,498	* 1,657	* 45	0	0	140,717	147,718
\$9,000 under \$10,000.....	343,135	891,983	* 2,647	* 246	0	0	84,406	94,027
\$10,000 under \$11,000.....	318,900	829,710	* 1,005	* 41	0	0	65,136	74,638
\$11,000 under \$12,000.....	292,894	760,428	8,976	785	0	0	57,023	63,357
\$12,000 under \$13,000.....	329,034	857,221	* 7,326	* 1,518	0	0	66,448	89,654
\$13,000 under \$14,000.....	301,217	784,263	18,177	776	0	0	52,289	57,145
\$14,000 under \$15,000.....	302,487	779,867	35,321	5,409	0	0	65,191	67,963
\$15,000 under \$16,000.....	314,556	776,510	33,982	7,844	* 8	* 19	45,395	63,725
\$16,000 under \$17,000.....	327,507	769,017	42,402	13,260	0	0	49,182	65,651
\$17,000 under \$18,000.....	323,277	697,182	40,678	13,796	0	0	38,383	43,082
\$18,000 under \$19,000.....	341,923	689,967	43,990	18,547	* 302	* 94	49,305	51,425
\$19,000 under \$20,000.....	307,211	564,306	43,604	23,257	* 1,005	* 504	47,660	42,078
\$20,000 under \$25,000.....	1,493,729	2,106,988	402,086	190,317	29,191	6,852	184,175	135,914
\$25,000 under \$30,000.....	1,183,559	769,345	652,993	248,562	314,955	172,889	119,852	54,117
\$30,000 and over.....	316,808	53,791	223,997	22,834	173,002	131,850	27,011	5,310

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued				Returns with two or more qualifying children			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Returns with earned income credit, total..	7,866,608	13,396,454	* 6,995	* 107,827	9,388,214	176,821,548	8,582,545	157,570,082
No adjusted gross income.....	32,528	40,763	* 998	* 28,499	33,940	-1,304,076	22,832	412,269
\$1 under \$1,000.....	51,301	20,508	* 998	* 30,225	46,347	27,715	44,846	38,042
\$1,000 under \$2,000.....	146,183	77,183	0	0	84,579	127,045	79,972	147,129
\$2,000 under \$3,000.....	166,293	147,470	0	0	98,170	251,640	91,931	260,273
\$3,000 under \$4,000.....	183,165	203,593	0	0	109,111	383,403	103,134	375,375
\$4,000 under \$5,000.....	204,777	302,520	* 998	* 8,615	141,835	641,989	129,812	629,926
\$5,000 under \$6,000.....	222,159	391,935	* 1,997	* 29,712	173,187	955,259	160,501	858,531
\$6,000 under \$7,000.....	268,870	546,377	* 998	* 6,695	180,826	1,172,716	161,663	1,040,219
\$7,000 under \$8,000.....	472,259	957,074	0	0	212,604	1,594,949	189,968	1,410,211
\$8,000 under \$9,000.....	376,538	833,735	0	0	243,290	2,064,863	213,719	1,646,008
\$9,000 under \$10,000.....	343,135	797,710	0	0	269,473	2,565,463	228,714	2,008,012
\$10,000 under \$11,000.....	318,900	755,031	0	0	366,511	3,860,558	299,221	2,778,755
\$11,000 under \$12,000.....	291,439	696,286	* 1,005	* 4,081	471,136	5,400,812	345,526	3,204,494
\$12,000 under \$13,000.....	324,410	766,050	0	0	370,689	4,626,476	306,590	3,306,311
\$13,000 under \$14,000.....	296,406	726,342	0	0	323,562	4,376,083	276,507	3,310,921
\$14,000 under \$15,000.....	301,192	706,495	0	0	368,076	5,334,395	326,293	4,235,975
\$15,000 under \$16,000.....	310,959	704,941	0	0	336,810	5,217,821	300,275	4,379,638
\$16,000 under \$17,000.....	313,081	690,105	0	0	351,613	5,801,116	320,893	5,086,641
\$17,000 under \$18,000.....	310,900	640,305	0	0	322,710	5,643,578	299,058	4,982,327
\$18,000 under \$19,000.....	322,762	619,994	0	0	342,693	6,343,068	316,273	5,560,989
\$19,000 under \$20,000.....	291,299	498,971	0	0	334,882	6,530,215	317,175	5,867,430
\$20,000 under \$25,000.....	1,389,155	1,780,756	0	0	1,508,467	33,875,023	1,434,992	31,167,627
\$25,000 under \$30,000.....	806,792	466,665	0	0	1,372,909	37,577,166	1,315,897	34,277,984
\$30,000 and over.....	122,106	25,647	0	0	1,324,794	43,754,271	1,296,754	40,584,999

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Returns with two or more qualifying children—continued							
	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
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Returns with earned income credit, total..	2,155,756	16,849,369	9,388,214	174,596,152	9,388,214	25,969,746	325,322	120,622
No adjusted gross income.....	20,594	15,373	33,940	475,409	33,940	86,872	* 14	* 9
\$1 under \$1,000.....	* 3,938	* 4,125	46,347	46,139	46,347	17,545	0	0
\$1,000 under \$2,000.....	8,246	24,208	84,579	215,195	84,579	66,632	0	0
\$2,000 under \$3,000.....	11,251	12,848	98,170	273,121	98,170	104,075	0	0
\$3,000 under \$4,000.....	12,552	25,141	109,111	445,188	109,111	158,240	0	0
\$4,000 under \$5,000.....	24,335	84,995	141,835	714,921	141,835	262,993	0	0
\$5,000 under \$6,000.....	27,828	177,209	173,187	1,035,740	173,187	388,624	0	0
\$6,000 under \$7,000.....	35,796	187,052	180,826	1,235,825	180,826	472,184	0	0
\$7,000 under \$8,000.....	45,072	185,449	212,604	1,595,660	212,604	625,525	0	0
\$8,000 under \$9,000.....	70,135	383,152	243,290	2,029,160	243,290	793,342	0	0
\$9,000 under \$10,000.....	78,888	541,387	269,473	2,549,399	269,473	1,004,502	* 1,984	* 211
\$10,000 under \$11,000.....	132,409	995,075	366,511	3,773,830	366,511	1,495,323	* 1,317	* 198
\$11,000 under \$12,000.....	229,636	2,086,066	471,136	5,290,559	471,136	2,000,512	* 6,280	* 597
\$12,000 under \$13,000.....	132,491	1,231,527	370,689	4,537,839	370,689	1,598,369	* 3,978	* 902
\$13,000 under \$14,000.....	103,455	929,424	323,562	4,240,345	323,562	1,385,265	* 998	* 527
\$14,000 under \$15,000.....	106,223	889,821	368,076	5,125,796	368,076	1,561,528	* 998	* 642
\$15,000 under \$16,000.....	88,274	741,965	336,810	5,121,603	336,810	1,393,772	* 2,669	* 618
\$16,000 under \$17,000.....	72,955	557,057	351,613	5,643,699	351,613	1,410,116	* 5,019	* 1,707
\$17,000 under \$18,000.....	55,706	549,506	322,710	5,531,833	322,710	1,225,271	* 6,320	* 1,992
\$18,000 under \$19,000.....	69,061	631,208	342,693	6,192,197	342,693	1,235,088	* 6,691	* 2,866
\$19,000 under \$20,000.....	63,301	469,750	334,882	6,337,179	334,882	1,139,059	* 6,676	* 2,867
\$20,000 under \$25,000.....	250,627	2,010,452	1,508,467	33,205,915	1,508,467	4,179,159	49,834	22,472
\$25,000 under \$30,000.....	244,948	2,263,505	1,372,909	36,541,489	1,372,909	2,450,719	82,587	41,849
\$30,000 and over.....	268,036	1,853,074	1,324,794	42,438,114	1,324,794	915,031	149,957	43,162

Footnotes at end of table.

Individual Income Tax Returns, 2005

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2005—Continued

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

Size of adjusted gross income	Returns with two or more qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Returns with earned income credit, total..	77,917	39,911	2,121,557	2,529,937	9,000,293	23,319,188	11,666	176,701
No adjusted gross income.....	0	0	14,731	18,152	31,656	68,711	* 1,997	* 47,767
\$1 under \$1,000.....	0	0	* 1,623	* 469	46,347	17,077	* 1,005	* 3,972
\$1,000 under \$2,000.....	0	0	7,584	2,638	84,579	63,993	* 2,003	* 43,858
\$2,000 under \$3,000.....	0	0	9,602	3,476	97,868	100,599	0	0
\$3,000 under \$4,000.....	0	0	12,243	5,984	109,111	152,256	* 2,003	* 44,672
\$4,000 under \$5,000.....	0	0	24,846	15,870	141,532	247,124	0	0
\$5,000 under \$6,000.....	0	0	29,425	24,224	172,090	364,400	0	0
\$6,000 under \$7,000.....	0	0	35,603	29,999	180,171	442,185	* 651	* 8,554
\$7,000 under \$8,000.....	0	0	43,128	37,321	212,313	588,204	0	0
\$8,000 under \$9,000.....	0	0	72,454	62,299	242,922	731,043	0	0
\$9,000 under \$10,000.....	0	0	79,140	88,232	269,466	916,058	0	0
\$10,000 under \$11,000.....	0	0	132,204	164,281	366,208	1,330,845	0	0
\$11,000 under \$12,000.....	0	0	233,310	319,124	471,136	1,680,790	0	0
\$12,000 under \$13,000.....	0	0	131,902	191,265	370,084	1,406,202	0	0
\$13,000 under \$14,000.....	0	0	104,818	150,159	322,906	1,234,579	0	0
\$14,000 under \$15,000.....	0	0	100,529	146,490	367,122	1,414,396	0	0
\$15,000 under \$16,000.....	0	0	88,234	132,195	335,196	1,260,959	0	0
\$16,000 under \$17,000.....	0	0	69,089	110,721	350,958	1,297,687	0	0
\$17,000 under \$18,000.....	0	0	60,772	93,611	321,253	1,129,668	0	0
\$18,000 under \$19,000.....	0	0	62,220	112,001	338,519	1,120,221	0	0
\$19,000 under \$20,000.....	0	0	60,654	86,317	333,777	1,049,874	0	0
\$20,000 under \$25,000.....	0	0	253,785	360,092	1,441,243	3,796,595	* 3,002	* 27,836
\$25,000 under \$30,000.....	4,317	2,169	254,810	248,461	1,272,336	2,160,410	0	0
\$30,000 and over.....	73,600	37,742	238,851	126,558	1,121,501	745,310	1,005	41

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

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

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