

**Table 478. Federal Individual Income Tax Returns—Selected Tax Credits: 2003 and 2004**

[41,091 represents 41,091,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Item	2003		2004		Percent change, 2003-04	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns	Amount
<b>Total tax credits</b> <sup>1</sup> . . . . .	<b>41,091</b>	<b>41,996</b>	<b>41,694</b>	<b>52,367</b>	<b>1.5</b>	<b>24.7</b>
Child care credit . . . . .	6,313	3,207	6,317	3,338	0.1	4.1
Earned income credit <sup>2</sup> . . . . .	3,606	926	2,975	768	-17.5	-17.1
Foreign tax credit . . . . .	4,145	5,806	4,700	6,758	13.4	16.4
General business credit . . . . .	263	613	249	635	-5.4	3.7
Minimum tax credit . . . . .	251	917	275	902	9.6	-1.6
Child tax credit <sup>3</sup> . . . . .	25,672	22,788	25,989	32,300	1.2	41.7
Education credits . . . . .	7,298	5,843	7,181	6,017	-1.6	3.0
Retirement savings contribution credit . . .	5,297	1,034	5,289	1,012	-0.2	-2.2

<sup>1</sup> Includes credits not shown separately. <sup>2</sup> Represents portion of earned income credit used to offset income tax before credits. <sup>3</sup> Excludes refundable portion, which totaled \$14.5 billion for 2004.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues.