

**Table 476. Federal Individual Income Tax Returns—Statutory Adjustments: 2003 and 2004**

[30,382 represents 30,382,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2003		2004		Percent change in amount, 2003–04
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
<b>Total statutory adjustments</b> . . . . .	<b>30,382</b>	<b>87,576</b>	<b>32,154</b>	<b>98,047</b>	<b>12.0</b>
Payments to an Individual Retirement Account . . . . .	3,418	10,007	3,331	10,029	0.2
Educator expenses deduction . . . . .	3,241	806	3,402	858	6.5
Moving expenses adjustment . . . . .	1,024	2,440	1,096	2,952	21.0
Student loan interest deduction . . . . .	6,953	4,410	7,527	4,399	–0.3
Tuition and fees deduction . . . . .	3,571	6,684	4,710	10,589	58.4
Self-employment tax deduction . . . . .	15,373	19,791	15,920	21,109	6.7
Self-employment health insurance deduction . . . . .	3,802	16,454	3,884	18,457	12.2
Payments to a self-employed retirement (Keogh) plan . . . . .	1,209	17,796	1,201	19,296	8.4
Forfeited interest penalty . . . . .	736	150	780	210	39.7
Alimony paid . . . . .	587	7,520	574	8,470	12.6
Other adjustment <sup>1</sup> . . . . .	(NA)	1,518	(NA)	1,677	10.5

NA Not available. <sup>1</sup> Includes foreign housing adjustment, Medical Savings Accounts deduction, certain business expenses of reservists, performing artists, etc., and other adjustments for 2003. For 2004, other adjustments include these plus the health savings account deduction (90,857 returns totaling \$190.7 million).

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