

# Individual Income Tax Returns, 2006

by Justin Bryan

**T**axpayers filed 138.4 million individual income tax returns for Tax Year (TY) 2006, an increase of 3.0 percent from the 134.4 million returns filed for TY 2005. The adjusted gross income (AGI) less deficit reported on these returns totaled \$8.0 trillion, an 8.2-percent increase from the previous year.

Several income items increased appreciably during 2006, including taxable interest, ordinary dividends, and net capital gain (less loss), which increased 37.1 percent, 19.7 percent, and 16.7 percent, respectively. Taxable income also increased 8.6 percent from 2005, to \$5.6 trillion. Statutory income tax rates remained constant for 2006 (although the tax brackets were widened due to inflation indexing) for the third straight year, following 3 consecutive years of being lowered.

Total income tax rose 9.5 percent to \$1.0 trillion. This was the third year in a row that total income tax increased. For the fourth straight year, the alternative minimum tax (AMT) showed a substantial increase in amount, increasing \$4.1 billion (23.8 percent) to \$21.6 billion. However, the number of returns with AMT liability decreased by 1.0 percent. This is the first year since 2001 that the number of returns did not increase.

For 2006, itemized deductions increased by 9.6 percent to \$1,229.2 billion. Interest paid, the largest itemized deduction, increased 16.0 percent to \$470.5 billion. Taxes paid, the second largest itemized deduction, increased 8.1 percent to \$432.8 billion. Casualty and theft losses fell to \$5.1 billion from their record high of \$15.0 billion in 2005. This decrease was largely a return to normal levels from the historic increase the previous year. The increase in casualty and theft losses for 2005 was due in large part to damage from Hurricanes Katrina, Wilma, and Rita that occurred in August, September, and October of 2005 and the more liberal, special tax treatment for that damage.

## Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) increased 8.2 percent to more than \$8.0 trillion for

2006. As shown in Figure B, the largest component of AGI, salaries and wages, increased 6.1 percent from \$5.2 trillion to almost \$5.5 trillion. With larger increases in other components of AGI, the share of salaries and wages in AGI decreased to 68.1 percent for 2006, down from 69.5 percent for 2005.

The largest nonwage component of AGI was net capital gain (less loss). With \$779.5 billion of net capital gain (less loss) reported for 2006, 16.7 percent more than for 2005 (Figure B), this marked the fourth year in a row of double-digit percentage growth in capital gains since falling from TY 2000 to TY 2002. One component of net capital gains, capital gain distributions (reported on either Schedule D with other sales of capital assets or alone on Form 1040 or 1040A) rose 67.0 percent to \$59.4 billion.

Several other components of AGI also increased for 2006, including taxable interest and ordinary dividends, which increased by 37.1 percent, and 19.7 percent, respectively. The next largest increase was for taxable Social Security benefits, which increased by 15.7 percent to \$144.4 billion. In general, all retirement income increased appreciably for 2006. The taxable portions of both Individual Retirement Account (IRA) distributions, and pensions and annuities rose by 11.1 percent and 7.2 percent, respectively.

Business income had mixed results in 2006, with business or profession net income (less loss) increasing moderately by 4.4 percent, and farm net income falling by 9.4 percent. Total rental and royalty net income (less loss) also fell by more than \$4.8 billion or 17.0 percent, while partnership and S corporation net income (less loss) rose by 5.8 percent, up to \$425.5 billion. The latter represented the fourth largest item in AGI after wages, capital gains, and taxable pensions and annuities. Taxable unemployment income decreased by 4.8 percent to \$26.5 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.<sup>1</sup> Total negative income, i.e., net loss, included in AGI increased 7.4 percent to \$343.3 billion for 2006 (Figure C). The increases in business or profession net loss,

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<sup>1</sup> For purposes of this article, total negative income is the 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 income or loss, partnership and S corporation net income or loss, and estate and trust net income or 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 2005 and 2006

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

Item	2005		2006		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit)	134,373	7,422,496	138,395	8,030,843	8.2
Exemptions [1]	269,043	839,904	275,257	891,912	6.2
Taxable income	104,331	5,137,166	106,667	5,579,145	8.6
Total income tax	90,593	934,836	92,741	1,023,920	9.5
Alternative minimum tax	4,005	17,421	3,967	21,565	23.8

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

**Figure B**

## Total and Selected Sources of Adjusted Gross Income, Tax Years 2005 and 2006

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

Item	2005		2006		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Adjusted gross income (less deficit) [1]</b>	<b>134,373</b>	<b>7,422,496</b>	<b>138,395</b>	<b>8,030,843</b>	<b>608,347</b>	<b>8.2</b>
Salaries and wages	114,071	5,155,407	116,379	5,469,370	313,963	6.1
Taxable interest	59,249	162,433	62,401	222,707	60,275	37.1
Ordinary dividends	31,175	166,482	31,620	199,359	32,877	19.7
Qualified dividends	25,854	118,980	26,584	137,196	18,215	15.3
Business or profession net income (less loss)	21,057	269,701	21,656	281,527	11,826	4.4
Net capital gain (less loss)	26,196	668,015	26,668	779,462	111,447	16.7
Capital gain distributions [2]	13,393	35,581	14,511	59,417	23,836	67.0
Sales of property other than capital assets, net gain (less loss)	1,777	3,663	1,779	4,202	539	14.7
Sales of property other than capital assets, net gain	901	12,843	895	14,021	1,177	9.2
Taxable Social Security benefits	12,661	124,829	13,749	144,404	19,575	15.7
Total rental and royalty net income (less loss) [3]	9,949	28,237	9,988	23,427	-4,810	-17.0
Partnership and S corporation net income (less loss)	7,531	402,327	7,619	425,477	23,151	5.8
Estate and trust net income (less loss)	529	16,484	596	17,183	699	4.2
Farm net income (less loss)	1,981	-12,169	1,958	-15,331	-3,163	-26.0
Farm net income	611	8,484	552	7,684	-800	-9.4
Unemployment compensation	7,888	27,857	7,378	26,524	-1,334	-4.8
Taxable pensions and annuities	23,247	420,145	24,098	450,454	30,310	7.2
Taxable Individual Retirement Account distributions	9,387	112,277	9,965	124,706	12,428	11.1
Other net income (less loss) [4]	n.a.	26,863	n.a.	29,938	3,075	11.4
Gambling earnings	1,809	24,884	1,871	27,902	3,018	12.1

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 1 of Table 1.

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 \$23.7-billion increase in net loss for 2006.<sup>2</sup> The larg-

est dollar increase in net loss from 2005 to 2006 was \$13.1 billion for partnership and S corporations.

These losses represented 29.9 percent of all losses in AGI. For 2006, the largest percentage increase

<sup>2</sup> 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 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.

**Figure C**

## Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2005 and 2006

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

Item	2005		2006		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total net losses</b>	<b>n.a.</b>	<b>319,587</b>	<b>n.a.</b>	<b>343,271</b>	<b>7.4</b>
Business or profession net loss	5,308	45,016	5,447	48,738	8.3
Net capital loss [1]	10,023	22,137	8,642	18,752	-15.3
Net loss, sales of property other than capital assets	877	9,180	884	9,819	7.0
Total rental and royalty net loss [2]	4,554	43,988	4,658	49,927	13.5
Partnership and S corporation net loss	2,539	89,694	2,597	102,747	14.6
Estate and trust net loss	36	1,654	45	1,942	17.4
Farm net loss	1,371	20,653	1,406	23,015	11.4
Net operating loss [3]	863	79,452	917	80,796	1.7
Other net loss [4]	346	7,811	347	7,535	-3.5

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.

in losses was 17.4 percent for estate and trust net losses. However, estate and trust net losses only accounted for 0.6 percent of total net losses. Net capital loss (15.3 percent) and other net loss (3.5 percent) were the only two items to decrease.<sup>3</sup> With respect to net capital losses, decreases in this item for 2003 through 2006 followed a period of increases from 1997 through 2002.

### Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased 4.1 percent to \$113.8 billion for 2006 (Figure D). All of the statutory adjustments increased for 2006, except the other adjustments category, the tuition and fees deductions, and educator expense deduction, which decreased 17.8 percent, 11.3 percent, and 8.2 percent, respectively. The tuition and fees and the educator expense deductions did not appear on the 1040 and the 1040A forms because of a law change extending these deductions in late 2006 after the tax forms had already been printed. This may have resulted in some taxpayers being unaware of these two deductions.<sup>4</sup>

The largest increase in statutory adjustments was the health savings account deduction, which

increased 70.1 percent to \$0.9 billion. The largest statutory adjustment was the self-employment tax deduction, representing 21.0 percent of the total. This adjustment increased 5.2 percent to \$23.9 billion for 2006. Payments to self-employed retirement (Keogh) plans increased 3.5 percent to \$22.0 billion, while the self-employed health insurance deduction increased 3.3 percent to \$20.3 billion. These were the second and third largest statutory adjustments for 2006.

### Deductions

The total standard deduction claimed on 2006 individual income tax returns, i.e., the basic standard deduction plus the additional standard deduction for age or blindness, increased 4.6 percent to \$607.5 billion (Figure E). Total deductions, the sum of the total standard deduction and total itemized deductions (after limitation), increased by 7.9 percent to just over \$1.8 trillion. The number of returns claiming a standard deduction increased 2.1 percent for 2006, accounting for 62.6 percent of all returns filed. The average standard deduction rose by \$171 from the 2005 average, to \$7,016.

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deduc-

<sup>3</sup> 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.

<sup>4</sup> Internal Revenue Service, National Taxpayer Advocate, 2007 Annual Report to Congress, [http://www.irs.gov/pub/irs-utl/arc\\_2007\\_vol\\_1\\_cover\\_msps.pdf](http://www.irs.gov/pub/irs-utl/arc_2007_vol_1_cover_msps.pdf).

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**Figure D**

## Statutory Adjustments, Tax Years 2005 and 2006

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

Item	2005		2006		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total statutory adjustments</b>	<b>33,591</b>	<b>109,397</b>	<b>33,981</b>	<b>113,845</b>	<b>4.1</b>
Payments to an Individual Retirement Account	3,256	12,003	3,231	12,534	4.4
Educator expenses deduction	3,504	878	3,167	806	-8.2
Certain business expenses of reservists, performing artists, etc.	100	285	120	368	29.2
Moving expenses adjustment	1,134	3,077	1,083	3,159	2.7
Student loan interest deduction	8,073	5,053	8,541	6,157	21.9
Tuition and fees deduction	4,696	10,847	4,016	9,621	-11.3
Health savings account deduction	216	511	359	869	70.1
Self-employment tax deduction	16,695	22,734	17,075	23,925	5.2
Self-employed health insurance deduction	3,901	19,646	3,804	20,303	3.3
Payments to a self-employed retirement (Keogh) plan	1,257	21,268	1,228	22,012	3.5
Penalty on early withdrawal of savings	806	266	1,164	430	61.7
Alimony paid	588	8,954	585	9,116	1.8
Domestic production activities deduction	337	2,361	421	3,303	39.9
Other adjustments [1]	n.a.	1,515	n.a.	1,245	-17.8

n.a.—Not available.

[1] Includes foreign housing adjustment, Medical Savings Accounts deduction, jury duty pay deduction, and other adjustments for 2005 and 2006.

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

**Figure E**

## Selected Itemized Deductions and the Standard Deduction, Tax Years 2005 and 2006

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

Item	2005		2006		Percentage change	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns [1]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total itemized deductions before limitation</b>	<b>47,755</b>	<b>1,167,135</b>	<b>49,124</b>	<b>1,264,390</b>	<b>2.9</b>	<b>8.3</b>
Medical and dental expenses after 7.5% AGI limitation	9,917	67,354	10,209	70,704	2.9	5.0
Taxes paid [2]	47,353	400,390	48,661	432,774	2.8	8.1
State and local income taxes	34,570	227,581	35,666	246,382	3.2	8.3
State and local general sales taxes	11,423	17,271	11,249	18,924	-1.5	9.6
Interest paid [3]	39,016	405,718	40,285	470,475	3.3	16.0
Home mortgage interest	38,575	383,733	39,831	443,152	3.3	15.5
Charitable contributions	41,381	183,391	41,438	186,647	0.1	1.8
Other than cash contributions	25,371	48,057	24,748	52,631	-2.5	9.5
Casualty and theft losses	814	14,984	206	5,136	-74.7	-65.7
Miscellaneous deductions after 2% AGI limitation	12,407	76,183	12,314	76,666	-0.8	0.6
Gambling losses and other unlimited miscellaneous deductions	1,522	19,114	1,606	21,988	5.5	15.0
Itemized deductions in excess of limitation	6,323	45,324	6,789	35,152	7.4	-22.4
<b>Total itemized deductions after limitation</b>	<b>47,755</b>	<b>1,121,811</b>	<b>49,124</b>	<b>1,229,237</b>	<b>2.9</b>	<b>9.6</b>
<b>Total standard deduction</b>	<b>84,841</b>	<b>580,748</b>	<b>86,584</b>	<b>607,464</b>	<b>2.1</b>	<b>4.6</b>
<b>Total deductions (after itemized deduction limitation)</b>	<b>132,597</b>	<b>1,702,559</b>	<b>135,707</b>	<b>1,836,701</b>	<b>2.3</b>	<b>7.9</b>

[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.

tions were claimed on 35.5 percent of all returns filed and represented 66.9 percent of the total deductions amount.<sup>5</sup> The average for total itemized deductions (after limitation) was \$25,023, up \$1,533 from the average for 2005.

Total itemized deductions (before limitation) increased for 2006 by 8.3 percent, and the number of taxpayers itemizing increased by 2.9 percent from 2005 levels. Interest paid, the largest itemized deduction for 2006 (37.2 percent of the total), increased 16.0 percent to \$470.5 billion. The number of returns and the amount reported for the largest component of the interest paid deduction, home mortgage interest, increased by 3.3 percent and 15.5 percent, respectively, for 2006. The total deduction for State and local income and sales taxes, combined, increased by 8.4 percent to \$265.3 billion for 2006. The general sales tax deduction portion of this was claimed by 11.2 million taxpayers, for a total of \$18.9 billion. These were included in taxes paid, the second largest itemized deduction, which increased 8.1 percent to \$432.8 billion for 2006.

The third largest itemized deduction, charitable contributions, increased 1.8 percent for 2006, to \$186.6 billion. Most of this increase was from other than cash contributions, which went up by 9.5 percent from 2005 to \$52.6 billion. Itemized deductions for medical and dental expenses in excess of 7.5 percent of AGI rose 5.0 percent to \$70.7 billion for 2006. Miscellaneous itemized deductions subject to a 2-percent of AGI floor, including unreimbursed employee business expenses and tax preparation fees, increased 0.6 percent to \$76.7 billion, while unlimited miscellaneous deductions (such as gambling losses) increased 15.0 percent to \$22.0 billion for 2006.

The casualty and theft losses deduction was the only item to decrease, dropping 65.7 percent to \$5.1 billion. This decrease comes a year after the historic increase in the number and amount of casualty and theft loss deductions in 2005 of over 300 percent. Those increases were largely attributable to the casualty losses from Hurricanes Katrina, Wilma, and

Rita, as well as the more liberal deduction rules applicable to those losses.<sup>6, 7</sup>

The AGI threshold for the limitation of itemized deductions increased to \$150,500 (\$75,250 if married filing separately) for 2006. Also, a tax law change for 2006 reduced the amount of the limitation by one-third. Due to this change, the itemized deduction limitation decreased by \$10.2 billion or 22.4 percent from 2005. This occurred despite the fact that 7.4 percent more taxpayers had their deductions limited compared to 2005 (see the *Changes in Law* section of this article).

As shown in Figure A, for 2006, the number of personal exemptions for taxpayers and dependents was 275.3 million, an increase of 2.3 percent over the 269.0-million exemptions in 2005.<sup>8</sup> The total deduction for exemption went up to \$891.9 billion from \$839.9 billion, a 6.2-percent increase. This was the largest increase since a 6.5-percent increase in 1992.<sup>9</sup> A large portion of this increase was due to a tax law change reducing the phaseout of exemption amounts for high-income taxpayers. For 2006, a taxpayer could lose no more than two-thirds of the dollar amount of his or her exemption. For 2005 and previous years, exemption amounts could be limited to zero (see the *Changes in Law* section of this article). As a result of this change, taxpayers with AGI over \$500,000 claimed \$2.9 billion in exemption amounts compared with \$0.8 million in 2005.

## Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, rose 8.6 percent to \$5.6 trillion for 2006 (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 2006, total income tax rose 9.5 percent to \$1.0 trillion. This was the third year in a row that total income tax increased. 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.

<sup>5</sup> Of the 138,394,754 total returns filed, 1.9 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported.

<sup>6</sup> The National Weather Service, National Hurricane Center, Costliest U.S. Hurricanes 1900-2006 (unadjusted). Also, [http://www.nhc.noaa.gov/Deadliest\\_Costliest.shtml](http://www.nhc.noaa.gov/Deadliest_Costliest.shtml).

<sup>7</sup> Marcia, Sean and Justin Bryan, "Individual Income Tax Returns: 2005," *Statistics of Income Bulletin*, Fall 2007, Volume 27, Number 2, pp. 5-68.

<sup>8</sup> A small amount 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, 29.7 thousand returns claimed a total of 52.4 thousand exemptions.

<sup>9</sup> *Statistics of Income—2006, Individual Income Tax Returns, 1992-2005* (IRS Publication 1304).



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For the fifth year in a row the alternative minimum tax increased. For 2006, the AMT liability increased by \$4.1 billion, or 23.8 percent, to \$21.6 billion. The number of taxpayers with AMT liability, however, decreased 1.0 percent.

Average AGI reported on all 2006 individual income tax returns was \$58,029, and average taxable income was \$52,304.<sup>10</sup> These amounts represent increases of 5.1 percent and 6.2 percent, respectively, from the 2005 amounts of \$55,238 and \$49,239.

Figure F shows that the average tax rate for 2006 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 12.7 percent, an increase of 0.1 percentage point from 2005. Although the average tax rate went up 0.1 percentage point overall, every income-size class had the same or lower average tax rate for 2006. The declines in the average tax rate ranged from 0.1 percentage point (each class from \$10,000 under \$100,000) to 0.7 percentage points (\$10,000,000 and over). 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 2006, the number of returns reporting AGI of \$1 million or more increased by 16.5 percent from 2005.

For 2006, average tax rates increased for each income category as incomes went up to AGI of \$5 million or less. The average tax rate peaked at 24.3 percent for returns in the \$2-million under \$5-million AGI class. For each class above this level, average tax rates declined, to a low of 20.1 percent for taxpayers with AGI of \$10 million or more. The main reason for this was that individuals in each class above \$5 million or more tended to report long-term capital gains (in excess of short-term losses) and qualified dividends as higher percentages of their AGIs than individuals in the lower AGI classes. For these taxpayers, this income was taxed at a 15-percent rate as opposed to up to a 35-percent rate for ordinary income. For example, while individuals reporting AGI of \$2.0 million under \$5.0 million averaged 33.2 percent of their incomes as capital gains and dividends, this share increased in each suc-

ceeding class, reaching 55.4 percent for individuals reporting AGI of \$10 million or more.

## Tax Credits

For 2006, 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 6.5 percent to \$58.9 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.

New in 2006, taxpayers could claim the residential energy credit for buying energy efficient improvements for their main homes. As a result, over 4.3 million taxpayers claimed the credit for a total of \$1.0 billion. This accounted for 27.6 percent of the increase in amount of tax credits taken by taxpayers in 2006 (see the Changes in Law section of this article).

Credits that showed an increase for 2006 included the child care credit, the foreign tax credit, the general business credit, the education credits, and earned income credit (EIC) used to offset income tax before credits. The child tax credit decreased 1.0 percent to \$31.7 billion, but was still, by far, the largest credit, accounting for 53.9 percent of total tax credits reported for 2006. Although the child tax credit decreased, the additional child tax credit (shown in Table 2) increased \$0.8 billion, or 4.9 percent, to \$16.2 billion.<sup>11</sup>

Credits that showed the largest increase for 2006 were the general business credits and the foreign tax credit. These credits were claimed by 0.4 million and 6.4 million taxpayers for a total of \$1.3 billion and \$11.0 billion, an increase of 48.4 percent and 17.1 percent from 2005, respectively. The earned income credit (EIC) used to offset income tax before credits rose for 2006 by 7.0 percent, to a total of \$0.8 billion. The education credits were claimed on nearly 7.7 million tax returns and totaled \$7.0 billion, an increase of 14.8 percent over 2005. 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 shares of the total tentative credits reported on Form 8863 for these two credits

<sup>10</sup> 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.

<sup>11</sup> Marcia, Sean and Justin Bryan, “Individual Income Tax Returns: 2005,” *Statistics of Income Bulletin*, Fall 2007, Volume 27, Number 2, pp. 5-68.

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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 2005 and 2006

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

Tax year, item	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)
<b>Tax Year 2006:</b>								
Number of returns	138,395	2,676	23,420	22,649	18,662	24,839	29,995	12,088
Capital gain plus dividends subject to reduced rate	860,962	0	1,862	3,853	5,634	13,917	54,119	84,772
Adjusted gross income (less deficit)	8,030,843	-91,197	118,997	337,396	463,115	970,954	2,119,228	1,606,323
Total income tax	1,023,920	181	743	7,132	17,898	59,803	184,463	209,381
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit)	10.7	[2]	1.6	1.1	1.2	1.4	2.6	5.3
Tax as a percentage of adjusted gross income (less deficit)	12.7	[2]	0.6	2.1	3.9	6.2	8.7	13.0
<b>Tax Year 2005:</b>								
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
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2006 over 2005	0.1	[3]	0.0	-0.1	-0.1	-0.1	-0.1	-0.2
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)	
<b>Tax Year 2006:</b>								
Number of returns	3,121	589	150	64	99	25	16	
Capital gain plus dividends subject to reduced rate	114,329	82,477	47,700	32,583	97,902	71,279	250,536	
Adjusted gross income (less deficit)	895,151	399,609	182,044	110,212	295,129	171,408	452,475	
Total income tax	177,041	94,214	44,125	26,721	71,647	39,557	91,014	
Capital gain plus dividends subject to reduced rate	12.8	20.6	26.2	29.6	33.2	41.6	55.4	
Tax as a percentage of adjusted gross income (less deficit)	19.8	23.6	24.2	24.2	24.3	23.1	20.1	
<b>Tax Year 2005:</b>								
Number of returns	2,738	525	128	57	84	21	14	
Capital gain plus dividends subject to reduced rate as a percentage of adjusted gross income (less deficit)	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 reduced rate as a 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	
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2006 over 2005	-0.4	-0.2	-0.4	-0.4	0.0	-0.4	-0.7	

[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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were virtually equal for 2006 (50.6-percent Hope credit and 49.4-percent Lifetime Learning credit).

Three credits fell for 2006: the child tax credit; the retirement savings contribution credit; and the minimum tax credit. They showed declines of 1.0 percent, 5.4 percent, and 4.5 percent, respectively. However, as discussed above, when the additional

child tax credit was included, child tax credits actually increased slightly (0.9 percent) from 2005 levels.

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 \$4.5 billion for

**Figure G**

## Selected Tax Credits, Tax Years 2005 and 2006

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

Item	2005		2006		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total tax credits [1]</b>	<b>42,246</b>	<b>55,316</b>	<b>46,092</b>	<b>58,939</b>	<b>9.1</b>	<b>6.5</b>
Child care credit	6,501	3,462	6,467	3,487	-0.5	0.7
Earned income credit [2]	2,896	745	2,960	797	2.2	7.0
Foreign tax credit	5,398	9,362	6,418	10,958	18.9	17.1
General business credit	251	878	387	1,302	53.8	48.4
Minimum tax credit	290	1,081	359	1,032	23.7	-4.5
Child tax credit [3]	25,951	32,048	25,742	31,742	-0.8	-1.0
Education credits	7,057	6,120	7,725	7,022	9.5	14.8
Retirement savings contribution credit	5,294	945	5,192	894	-1.9	-5.4
Residential energy credits	n.a.	n.a.	4,344	1,000	[4]	[4]

n.a.—Not available.

[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 and \$16.2 billion for 2006.

[4] Percentage not computed.

**Figure H**

## Earned Income Credit, Tax Years 2005 and 2006

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

Item	2005		2006		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total earned income credit (EIC)</b>	<b>22,752</b>	<b>42,410</b>	<b>23,042</b>	<b>44,388</b>	<b>1.3</b>	<b>4.7</b>
EIC for returns with no qualifying children	4,737	1,089	4,811	1,142	1.6	4.9
EIC for returns with one qualifying child	8,627	15,352	8,747	16,078	1.4	4.7
EIC for returns with two or more qualifying children	9,388	25,970	9,485	27,168	1.0	4.6
<b>Refundable earned income credit (EIC)</b>	<b>20,087</b>	<b>37,465</b>	<b>20,269</b>	<b>39,072</b>	<b>0.9</b>	<b>4.3</b>
EIC for returns with no qualifying children	3,220	750	3,220	777	[1]	3.6
EIC for returns with one qualifying child	7,867	13,396	7,971	13,994	1.3	4.5
EIC for returns with two or more qualifying children	9,000	23,319	9,078	24,301	0.9	4.2
<b>EIC used to offset income tax before credits</b>	<b>2,896</b>	<b>745</b>	<b>2,960</b>	<b>797</b>	<b>2.2</b>	<b>7.0</b>
EIC for returns with no qualifying children	1,012	77	1,030	78	1.8	1.2
EIC for returns with one qualifying child	1,559	547	1,595	586	2.3	7.2
EIC for returns with two or more qualifying children	325	121	335	132	3.0	9.7
<b>EIC used to offset all other taxes</b>	<b>4,756</b>	<b>4,200</b>	<b>4,874</b>	<b>4,518</b>	<b>2.5</b>	<b>7.6</b>
EIC for returns with no qualifying children	1,106	261	1,158	286	4.8	9.6
EIC for returns with one qualifying child	1,529	1,408	1,528	1,497	-0.1	6.3
EIC for returns with two or more qualifying children	2,122	2,530	2,188	2,735	3.2	8.1

[1] Less than 0.05 percent.

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



2006 (7.6 percent more than for 2005). 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 \$39.1 billion for 2006, also an increase of 4.3 percent from 2005 (Figure H).

Over 23.0 million taxpayers claimed the earned income credit for 2006, an increase of 1.3 percent from 2005. The total earned income credit increased 4.7 percent to \$44.4 billion. The number of returns receiving the credit but having no qualifying children increased 1.6 percent for 2006. The number of returns having one qualifying child and receiving the credit increased 1.4 percent, while the number of returns having two or more qualifying children and receiving the credit increased 1.0 percent. The amount of EIC claimed for returns with no qualifying children increased 4.9 percent. Returns with one qualifying child reported an increase in EIC of 4.7 percent, and returns with two or more qualifying children showed an increase of 4.6 percent.

The number of returns claiming the refundable portion of the EIC increased 0.9 percent for 2006, while the amount of the refundable portion of the EIC increased 4.3 percent. The number of returns with the refundable portion of the EIC and without any qualifying children stayed constant, while the corresponding figure for the number of returns with one qualifying child increased by 1.3 percent, and the number of returns with two or more qualifying children increased by 0.9 percent. The amount of refundable EIC claimed on returns with no qualifying children increased 3.6 percent for 2006. The amount of refundable EIC claimed on returns with one qualifying child increased 4.5 percent, while the amount on returns with two or more qualifying children increased 4.2 percent.

## 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 2006.<sup>12</sup> The 4.8-percent growth in real AGI marked the fourth year in a row of growth in real AGI. 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 2006, for the third straight year, real total income tax increased (rising to \$507.9 billion in 1982-84 dollars), still considerably lower than the high in 2000. 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 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 2006, real net capital gain (less loss) increased 13.0 percent on top of a 36.4-percent increase in 2005 and a 56.7-percent increase in 2004 (see Figure K). Concurrently, the ratio of income tax to GDP increased first to 7.1 percent in 2004, then to 7.5 percent in 2005, and then to 7.7 percent in 2006, 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 13.0 percent for 2006. TY 2003 through TY 2006 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

<sup>12</sup> 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); 2006=201.6; 2005=195.3. See [ftp://ftp.bls.gov/pub/special.requests/cpi/cpiat.txt](http://ftp.bls.gov/pub/special.requests/cpi/cpiat.txt) for previous years. All fields used CPI-U to calculate constant dollars amounts except real GDP. GDP is based on chained 2000 dollars (billions) converted to 82-84 dollars as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, June 2008.

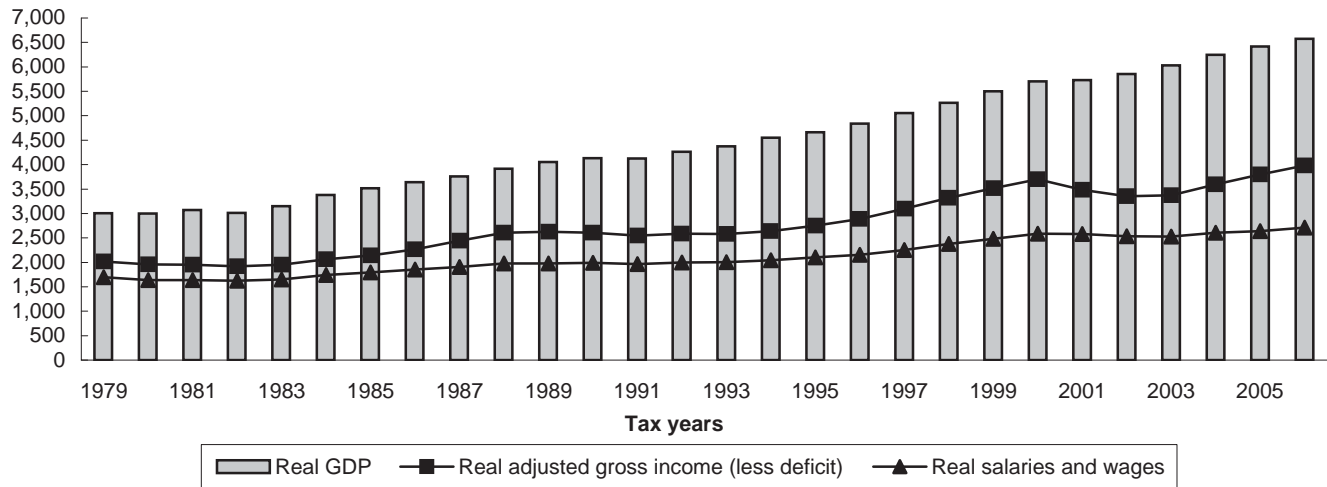
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**Figure I**

## Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product, Tax Years 1979-2006 [1]

Constant dollars (billions) [2, 3]



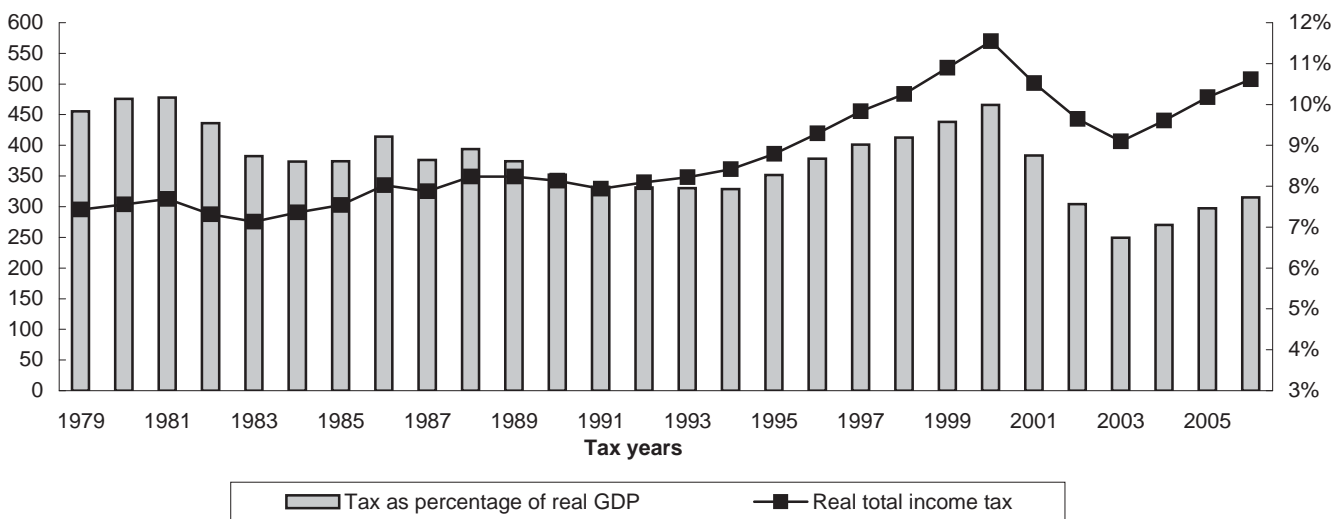
[1] The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2006. Real gross domestic product (GDP) does not include capital gains, while AGI does include capital gains.  
 [2] AGI 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 12 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 2008.

**Figure J**

## Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979-2006 [1]

Constant dollars (billions) [2]

Percentage



[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. 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.

**Figure K**

## Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988-2006

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

Tax year	Net capital gain (less loss) [1]				Capital gain distributions [2]			
	Number of returns	Current dollars	Constant 1982-84 dollars [3]		Number of returns	Current dollars	Constant 1982-84 dollars [3]	
			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
2006	26,668	779,462	386,638	13.0	14,511	59,417	29,473	61.8

N/A—Not applicable.

[1] Losses were limited to a maximum of \$3,000 per return (\$1,500 for married persons filing separately)

[2] Capital gain distributions are included in net capital gain (less loss). For 1988-1996, and 1999-2006, 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.

[3] 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.

Figure K - Bryan

the Taxpayer Relief Act of 1997), the maximum differential between ordinary income and long-term capital gain income increased from 3 percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. For 2003 through 2006, this differential was 20.0 percentage points. With 2006 being the fourth straight year of double-digit growth, real net capital gain (less loss) was \$386.6 billion, surpassing 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 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 2006, real capital

gain distributions increased to \$29.5 billion, their highest amount since 2000.

Figure L presents constant dollar data for selected income, deduction, and tax items for 1988-2006. 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 32.8-percent increase for 2006 marked the second year of increases after 4 straight years of declines. In real terms, taxable interest for 2006 was only 62.3 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. For the past 4 years, however, dividends have increased appreciably. For 2006, dividends increased 16.0 percent (in real terms) to \$98.9 billion, besting the previous all-time high of \$85.4 billion in 2000.

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**Figure L**

## Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988-2006

[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]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage 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
2006	110,470	32.8	98,888	16.0	139,646	1.1	61,858	7.6	71,629	12.1	223,440	3.9

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]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage 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
2006	11,621	-19.6	211,050	2.4	609,741	6.2	92,583	-1.4	10,697	19.9	22,018	1.4

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] 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 0.05 percent.

Constant-dollar business or professional net income (less loss) increased 1.1 percent to \$139.6 billion for 2006. This was the highest level of sole proprietorship income, in real terms. As with taxable interest and dividends, many other sources of income showed significant increases for 2006 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 7.6 percent, 12.1 percent, 3.9 percent, and 2.4 percent, respectively. The inflation-adjusted amount of total itemized deductions increased 6.2 percent for 2006, marking the third year in row of increases. Real charitable contributions decreased by 1.4 percent for 2006. This marks the first year of a decline in real charitable contributions after 3 years of increases.

Much of the fluctuation in alternative minimum tax (AMT) liability shown for 1988 through 2006 reflects changes in law. The large increases in real AMT for 1991 and 1993 were the results of increases in the rates at which alternative minimum taxable income was taxed. After a large decline in AMT for 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. For 2006, exemption amounts were updated, but, despite this, AMT increased 19.9 percent. The 2006 level was the highest ever and was over twelve times higher (in real terms) than AMT for 1988.

The real value of total EIC increased each year between 1988 and 1998, exhibiting double-digit growth for several of these years. Beginning with Tax Year 1991, 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 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. In addi-

tion, the income eligibility levels and the maximum amounts of the credit increased. The EIC increased 1.4 percent in constant dollars for 2006, thus exceeding the previous high set the preceding year.

## Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income—2006, 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 2006 data presented in this article.

*Additional child tax credit*—Modifications were made to the additional child tax credit for 2006. In Tax Year 2005, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$11,000. For 2006, the limit was 15 percent of a taxpayer's earned income that exceeded \$11,300.

*Alternative Minimum Tax (AMT)*—For Tax Year 2006, the minimum exemption rose to \$62,550 for a married couple filing a joint return, up from \$58,000 in 2005, and to \$42,500 for singles and heads of household, up from \$40,250, and to \$31,275 for a married person filing separately, up from \$29,000.

*Earned Income Credit (EIC)*—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 \$2,800 from \$2,700. The maximum credit for taxpayers with no qualifying children increased to \$412 from \$399. For these taxpayers, earned income and AGI had to be less than \$12,120 (\$14,120 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$85 to \$2,747, and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,536 from \$4,400. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$32,001 (\$34,001 for married filing jointly) for one qualifying child, or less than \$36,348 (\$38,348 for married filing jointly) for two or more qualifying children.

*Exemption amount*—For Tax Year 2006, the exemption amount increased by \$100 to \$3,300. Taxpayers could have lost a portion of their exemption



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benefits if their adjusted gross incomes were above certain amounts (\$112,875 for married persons filing separately; \$150,500 for single individuals; \$188,150 for heads of household; and \$225,750 for married persons filing jointly or qualifying widow(er)s). For 2006, a taxpayer could lose no more than two-thirds of the dollar amounts of their exemptions, so that amount of each exemption could not be reduced to less than \$1,100. For 2005 and previous years, exemption amounts could be reduced to zero.

*Federal telephone excise tax credit*—Taxpayers who were billed after February 28, 2003, and before August 1, 2006, for Federal telephone excise tax on long distance or bundled telephone service may have taken a credit or refund for Tax Year 2006. Individuals were eligible to receive this credit even if they owed no tax or if they had not received a refund of this excise tax from their service providers. Taxpayers could request the standard amount of the credit based on the number of exemptions claimed on their returns (number of exemptions: 0 = \$0, 1 = \$30, 2 = \$40, 3 = \$50, 4 or more = \$60) or the actual amount shown on their bills. Individuals who did not otherwise have to file an income tax return filed Form 1040EZ-T, Request for Refund of Federal Telephone Excise Tax, in order to obtain the refund. A total of 742,859 Form 1040 EZ-T returns were filed for Tax Year 2006, and a total of 96.9 million taxpayers claimed the tax credit for a total of \$4.2 billion.

*Foreign-earned income*—Taxpayers who claimed the foreign-earned income exclusion or the foreign housing deduction on Form 2555, *Foreign Earned Income*, had to use the foreign-earned income tax worksheet to figure their tax. Taxpayers had to refigure their tax on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion. This change in the law affected 143.1 thousand taxpayers for Tax Year 2006.

*General business credits*—The Energy Tax Incentives Act of 2005 and the Safe, Accountable, Flexible, Efficient Transportation Act of 2005 provided tax incentives for energy-efficient buildings and appliances, alternative and clean fuel vehicle credits, and other incentives and credits related to energy production and excise taxes.

*Health savings account deduction*—The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$2,700 (\$5,450 if family coverage), an increase from \$2,650 (\$5,250 if family coverage) in 2005. These

limits were \$700 higher if the taxpayer was age 55 or older (\$1,400 if both spouses were 55 or older). For 2005, these higher amounts for age 55 or older were \$600 and \$1,200, 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 2006, a taxpayer or both taxpayers for taxpayers filing jointly, were able to take an IRA deduction up to \$4,000 (\$5,000 if age 50 or older—up from \$4,500 for 2005) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGIs were less than \$60,000 (\$85,000 if married filing jointly or qualifying widow(er)). This was up from \$80,000 if married filing jointly or qualifying widow(er) for 2005. Military members serving in combat zone localities could count tax-free combat pay in figuring how much to contribute to a Roth or traditional IRA. This allowed members of the military with no taxable earned income to make contributions, unlike in previous years.

*Itemized deductions*—If a taxpayer's AGI was greater than \$150,500 (\$75,250 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$145,950 (\$72,975 if married filing separately) for 2005 as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 53.33 percent of the nonexempt deductions, or (b) 2 percent of the amount of AGI in excess of the limitation threshold. For Tax Year 2006, this reduction was only two-thirds of the amount of the reduction that would have otherwise applied for 2005.

*Katrina Emergency Tax Relief Act of 2005*—The Katrina Emergency Tax Relief Act of 2005 provided an additional exemption of \$500 in TYs 2005 or 2006 for each Hurricane Katrina-displaced individual claimed by the taxpayer. The total additional

exemption claimed for all years cannot 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 is a person: (1) whose main home on August 28, 2005, was in the Hurricane Katrina disaster area, (2) who is displaced from the home, and (3) who is provided housing free of charge in the taxpayer's main home for a period of 60 consecutive days which ends in the taxable year in which the exemption is claimed. The additional exemption is not subject to the income-based phaseouts applicable to personal exemptions, and is allowed as a deduction in computing alternative minimum taxable income.

**Kiddie tax**—For Tax Year 2006, the age limit for children who received taxable income and needed to figure tax using their parents' higher marginal rates increased from 14 to 18. Also, the amount of taxable investment income a child could have before being taxed at their parents' rate rose to \$1,700, up from \$1,600. Due to this change, approximately 353.0 thousand taxpayers generated taxes of \$885.7 million in 2006, compared to 2005 when 141.6 thousand taxpayers owed \$419.4 million because of this tax.

**Residential energy credit**—For 2006, taxpayers could receive a 10-percent credit for buying qualified energy efficiency improvements for their main homes. The maximum credit was \$500, and no more than \$200 of the credit could be attributable to expenses for windows. Over 4.3 million taxpayers claimed this credit for a total of \$1.0 billion.

## 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 2007. 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.<sup>13</sup> Returns were then selected at rates ranging from 0.10 percent to 100 percent. The 2006 data are based on a sample of 321,006 returns and an estimated final population of 138,485,446 returns. The corresponding sample and population for the 2005 data were 292,966 and 134,494,440 returns, respectively.<sup>14</sup>

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling 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 later in this issue in SOI Sampling Methodology and Data Limitations.

<sup>13</sup> 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*.

<sup>14</sup> For further details on the description of the sample, see *Statistics of Income—2006, Individual Income Tax Returns* (IRS Publication 1304).

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## Figure M

### Coefficients of Variation for Selected Items, Tax Year 2006

[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)	138,394,754	0.01	8,030,842,945	0.09
Salaries and wages	116,379,376	0.10	5,469,370,119	0.10
Business or profession:				
Net income	16,209,687	0.35	330,265,386	0.16
Net loss	5,446,722	0.96	48,738,126	0.35
Net capital gain (less loss):				
Net gain	13,427,079	0.62	789,797,297	1.18
Net loss	8,641,990	0.82	18,751,674	0.96
Taxable Individual Retirement Account distributions	9,965,065	0.83	124,705,552	1.42
Taxable pensions and annuities	24,098,220	0.49	450,454,465	0.62
Partnership and S corporation:				
Net income	5,022,308	0.94	528,224,522	0.36
Net loss	2,596,993	1.46	102,747,208	0.82
Estate and trust:				
Net income	550,919	3.16	19,125,097	0.88
Net loss	44,685	10.57	1,941,673	0.83
Unemployment compensation	7,378,438	1.05	26,523,665	1.37
Taxable Social Security benefits	13,749,185	0.65	144,403,839	0.49
Other income:				
Net income	5,830,163	1.08	37,473,251	0.74
Net loss	346,790	4.32	7,534,789	0.94
Payments to an Individual Retirement Account	3,230,531	1.51	12,533,506	0.55
Moving expenses adjustment	1,082,576	2.78	3,159,251	1.46
Self-employment tax deduction	17,074,708	0.39	23,925,376	1.02
Self-employed health insurance deduction	3,804,190	1.10	20,302,533	3.16
Total statutory adjustments	33,980,524	0.36	113,845,357	2.64
Taxable income	106,667,402	0.12	5,579,145,443	10.57

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006**

[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)
<b>All returns, total</b>	<b>138,394,754</b>	<b>8,030,842,945</b>	<b>116,379,376</b>	<b>5,469,370,119</b>	<b>62,401,235</b>	<b>222,707,445</b>	<b>6,038,822</b>	<b>72,970,971</b>
No adjusted gross income	2,675,594	-91,196,610	714,478	17,878,229	885,404	6,150,321	88,852	1,300,897
\$1 under \$5,000	11,633,370	31,004,475	8,852,728	28,383,613	2,839,640	1,699,168	102,075	190,872
\$5,000 under \$10,000	11,786,747	87,992,646	9,293,308	67,219,963	2,766,590	3,009,871	121,627	401,115
\$10,000 under \$15,000	11,711,680	146,357,710	9,080,238	106,771,898	3,027,048	4,474,593	163,586	662,514
\$15,000 under \$20,000	10,937,694	191,038,094	8,977,609	148,316,842	3,020,019	5,106,052	135,964	436,457
\$20,000 under \$25,000	9,912,261	222,862,623	8,573,595	183,012,022	2,786,869	4,534,292	153,479	675,569
\$25,000 under \$30,000	8,749,761	240,252,128	7,634,923	198,062,401	2,783,594	4,546,243	143,631	769,828
\$30,000 under \$40,000	14,151,824	492,158,138	12,585,820	408,124,120	5,351,616	8,491,134	284,278	1,568,021
\$40,000 under \$50,000	10,687,193	478,795,699	9,481,258	389,320,598	5,113,117	8,359,747	337,171	1,791,270
\$50,000 under \$75,000	18,854,917	1,158,386,347	16,801,304	919,196,733	11,419,597	22,185,113	884,523	5,028,368
\$75,000 under \$100,000	11,140,408	960,841,319	10,021,003	751,305,323	8,230,374	18,145,119	764,350	4,333,509
\$100,000 under \$200,000	12,088,423	1,606,322,715	10,888,319	1,205,050,029	10,303,588	33,955,561	1,472,513	11,277,566
\$200,000 under \$500,000	3,121,485	895,151,023	2,701,345	544,631,238	2,945,517	25,358,364	882,075	12,593,927
\$500,000 under \$1,000,000	589,306	399,608,986	487,691	188,813,547	577,126	14,078,383	278,847	7,641,895
\$1,000,000 under \$1,500,000	150,431	182,043,576	121,544	70,188,881	148,607	7,401,827	85,556	3,819,089
\$1,500,000 under \$2,000,000	64,007	110,211,789	51,234	37,609,861	63,647	4,875,598	40,440	2,536,776
\$2,000,000 under \$5,000,000	98,724	295,129,497	79,672	89,552,878	98,086	13,487,165	67,060	6,608,002
\$5,000,000 under \$10,000,000	24,975	171,407,703	20,365	44,036,537	24,891	8,969,331	19,294	3,750,095
\$10,000,000 or more	15,956	452,475,087	12,944	71,895,407	15,906	27,879,563	13,500	7,585,202
<b>Taxable returns, total</b>	<b>92,740,927</b>	<b>7,439,473,161</b>	<b>80,491,071</b>	<b>4,888,702,061</b>	<b>51,142,560</b>	<b>203,857,468</b>	<b>5,483,153</b>	<b>68,841,717</b>
<b>Nontaxable returns, total</b>	<b>45,653,826</b>	<b>591,369,784</b>	<b>35,888,305</b>	<b>580,668,058</b>	<b>11,258,675</b>	<b>18,849,977</b>	<b>555,669</b>	<b>4,129,254</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>31,619,775</b>	<b>199,359,146</b>	<b>26,584,184</b>	<b>137,195,800</b>	<b>22,964,214</b>	<b>24,206,006</b>	<b>441,514</b>	<b>8,120,381</b>
No adjusted gross income	540,964	2,283,212	445,855	1,230,016	84,997	253,202	* 709	* 17,177
\$1 under \$5,000	1,470,125	1,102,881	1,216,545	570,614	96,236	57,764	12,124	48,874
\$5,000 under \$10,000	1,247,269	1,567,563	1,012,178	756,449	135,605	79,319	23,673	102,417
\$10,000 under \$15,000	1,280,234	2,238,306	1,049,868	1,071,720	256,138	147,636	40,832	311,444
\$15,000 under \$20,000	1,294,938	2,343,797	1,021,828	1,215,611	343,539	188,855	37,850	303,100
\$20,000 under \$25,000	1,161,357	2,154,371	934,157	1,121,027	482,416	230,430	37,814	320,145
\$25,000 under \$30,000	1,117,737	2,294,745	905,574	1,243,463	621,237	302,498	36,816	388,958
\$30,000 under \$40,000	2,133,918	4,173,540	1,714,990	2,314,142	1,786,876	975,120	65,334	802,522
\$40,000 under \$50,000	2,210,312	5,242,042	1,836,925	2,848,694	2,091,754	1,264,727	49,658	767,243
\$50,000 under \$75,000	5,300,090	14,192,978	4,383,316	8,689,544	5,614,850	3,960,527	74,100	1,654,603
\$75,000 under \$100,000	4,219,882	13,692,026	3,521,698	8,472,200	4,515,008	3,660,605	30,556	856,613
\$100,000 under \$200,000	6,475,265	32,849,107	5,616,465	21,725,457	5,546,706	5,938,834	23,824	1,148,793
\$200,000 under \$500,000	2,334,295	30,828,990	2,135,848	21,875,425	1,035,039	2,233,468	6,030	832,321
\$500,000 under \$1,000,000	508,531	16,966,756	480,372	12,504,165	200,864	1,064,349	1,643	406,904
\$1,000,000 under \$1,500,000	135,761	8,818,224	128,611	6,704,820	59,080	571,473	279	28,019
\$1,500,000 under \$2,000,000	58,893	5,424,332	55,774	4,102,064	27,498	393,698	84	28,350
\$2,000,000 under \$5,000,000	90,849	15,016,424	86,502	11,401,157	45,133	990,355	153	32,319
\$5,000,000 under \$10,000,000	23,849	9,454,677	22,749	7,245,962	12,504	606,420	23	21,122
\$10,000,000 or more	15,505	28,715,176	14,929	22,103,272	8,735	1,286,725	13	49,458
<b>Taxable returns, total</b>	<b>27,065,994</b>	<b>189,597,772</b>	<b>22,954,944</b>	<b>131,785,142</b>	<b>20,692,187</b>	<b>22,153,705</b>	<b>318,690</b>	<b>7,085,346</b>
<b>Nontaxable returns, total</b>	<b>4,553,780</b>	<b>9,761,374</b>	<b>3,629,240</b>	<b>5,410,658</b>	<b>2,272,027</b>	<b>2,052,301</b>	<b>122,824</b>	<b>1,035,035</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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				Taxable net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>16,209,687</b>	<b>330,265,386</b>	<b>5,446,722</b>	<b>48,738,126</b>	<b>4,599,135</b>	<b>8,416,731</b>	<b>13,427,079</b>	<b>789,797,297</b>
No adjusted gross income	212,239	2,688,671	429,977	10,743,018	29,044	35,701	165,726	10,929,006
\$1 under \$5,000	1,351,819	3,904,914	158,823	979,663	343,221	276,371	458,409	809,762
\$5,000 under \$10,000	1,736,070	11,626,939	184,145	1,194,895	200,297	239,472	466,823	1,579,013
\$10,000 under \$15,000	1,695,773	16,556,296	240,522	1,895,075	214,205	332,462	472,963	1,749,283
\$15,000 under \$20,000	1,144,236	12,971,831	265,387	2,105,613	199,657	238,883	433,733	1,984,703
\$20,000 under \$25,000	839,119	10,666,018	267,212	1,755,465	164,085	245,207	406,848	1,927,522
\$25,000 under \$30,000	734,803	10,622,790	267,015	1,781,254	173,381	255,395	422,174	2,184,965
\$30,000 under \$40,000	1,257,950	17,786,932	507,989	3,076,241	345,996	426,125	796,257	4,704,585
\$40,000 under \$50,000	1,106,549	16,208,014	459,326	2,639,195	390,479	615,884	854,874	5,575,487
\$50,000 under \$75,000	2,079,261	35,340,025	1,039,407	6,263,365	845,713	1,475,849	2,077,659	17,827,689
\$75,000 under \$100,000	1,424,198	30,602,858	617,322	3,472,142	653,719	1,148,707	1,753,040	21,345,205
\$100,000 under \$200,000	1,809,342	66,288,637	742,802	5,387,127	825,108	2,037,960	3,063,606	67,091,897
\$200,000 under \$500,000	636,114	53,290,017	201,387	2,938,573	189,900	896,556	1,421,642	98,690,086
\$500,000 under \$1,000,000	117,221	16,997,119	39,370	1,131,576	18,833	121,489	368,754	75,003,350
\$1,000,000 under \$1,500,000	27,696	5,648,649	10,268	505,529	3,279	27,177	105,275	43,801,537
\$1,500,000 under \$2,000,000	11,777	3,018,574	4,382	290,752	1,056	10,821	46,943	30,434,436
\$2,000,000 under \$5,000,000	18,408	10,308,226	7,595	873,883	959	18,992	77,025	92,779,494
\$5,000,000 under \$10,000,000	4,419	2,286,669	2,089	515,291	170	12,251	21,008	68,256,219
\$10,000,000 or more	2,693	3,452,208	1,701	1,189,468	33	1,429	14,319	243,123,059
<b>Taxable returns, total</b>	<b>9,368,887</b>	<b>261,893,236</b>	<b>3,788,396</b>	<b>28,404,323</b>	<b>4,045,697</b>	<b>7,921,918</b>	<b>11,865,301</b>	<b>769,758,786</b>
<b>Nontaxable returns, total</b>	<b>6,840,801</b>	<b>68,372,150</b>	<b>1,658,325</b>	<b>20,333,802</b>	<b>553,439</b>	<b>494,814</b>	<b>1,561,777</b>	<b>20,038,512</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>8,641,990</b>	<b>18,751,674</b>	<b>5,337,951</b>	<b>52,308,971</b>	<b>5,188,636</b>	<b>129,803,389</b>	<b>1,931,034</b>	<b>105,089,820</b>
No adjusted gross income	521,417	1,295,372	88,769	1,255,098	269,147	12,924,095	201,579	11,330,384
\$1 under \$5,000	435,750	821,625	178,138	137,813	187,544	2,690,126	105,391	2,199,476
\$5,000 under \$10,000	334,056	688,816	151,658	291,388	150,870	2,644,251	73,388	2,270,163
\$10,000 under \$15,000	343,659	731,634	183,746	332,176	149,647	2,647,093	59,396	2,258,771
\$15,000 under \$20,000	350,306	766,358	153,010	328,120	148,807	2,630,346	58,300	1,867,613
\$20,000 under \$25,000	319,458	673,907	135,904	245,596	141,693	2,844,925	57,863	2,426,374
\$25,000 under \$30,000	297,091	603,028	158,133	323,079	141,502	2,244,851	52,703	1,859,647
\$30,000 under \$40,000	530,300	1,102,486	279,744	587,104	273,040	4,704,127	103,372	3,506,078
\$40,000 under \$50,000	539,024	1,076,511	317,971	771,638	269,778	4,677,629	93,556	3,737,651
\$50,000 under \$75,000	1,283,264	2,684,678	789,484	2,114,359	729,884	10,935,898	210,425	9,273,034
\$75,000 under \$100,000	1,067,399	2,296,786	673,185	2,192,476	619,191	10,784,676	195,849	8,889,506
\$100,000 under \$200,000	1,736,912	3,804,717	1,267,581	5,651,886	1,182,710	24,852,160	372,787	20,758,570
\$200,000 under \$500,000	687,878	1,684,019	636,454	6,593,565	636,463	19,995,500	233,728	16,677,093
\$500,000 under \$1,000,000	131,217	345,470	181,196	4,494,160	169,099	9,269,121	67,104	7,475,240
\$1,000,000 under \$1,500,000	31,369	84,666	54,344	2,499,163	50,016	3,496,897	18,895	2,733,394
\$1,500,000 under \$2,000,000	12,156	33,640	24,540	1,627,899	21,923	2,054,017	8,711	1,579,627
\$2,000,000 under \$5,000,000	16,247	45,271	43,241	5,494,806	33,172	4,379,456	12,873	3,119,487
\$5,000,000 under \$10,000,000	3,139	8,879	12,065	3,775,930	8,736	1,970,930	3,186	1,193,644
\$10,000,000 or more	1,348	3,810	8,788	13,592,717	5,415	4,057,290	1,929	1,934,068
<b>Taxable returns, total</b>	<b>6,661,418</b>	<b>14,275,474</b>	<b>4,685,177</b>	<b>49,294,870</b>	<b>4,236,154</b>	<b>98,244,380</b>	<b>1,372,194</b>	<b>78,651,261</b>
<b>Nontaxable returns, total</b>	<b>1,980,572</b>	<b>4,476,201</b>	<b>652,774</b>	<b>3,014,100</b>	<b>952,481</b>	<b>31,559,009</b>	<b>558,840</b>	<b>26,438,559</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>5,319,838</b>	<b>33,524,258</b>	<b>3,623,253</b>	<b>27,126,470</b>	<b>146,529</b>	<b>4,688,907</b>	<b>178,867</b>	<b>1,365,522</b>
No adjusted gross income	113,924	1,074,156	98,753	1,734,533	4,549	78,491	5,102	58,498
\$1 under \$5,000	188,296	192,116	94,367	544,178	* 3,820	* 357	3,692	16,746
\$5,000 under \$10,000	153,366	320,432	96,105	379,145	* 2,946	* 5,179	2,167	3,577
\$10,000 under \$15,000	180,414	347,051	101,773	359,903	4,216	3,097	2,169	9,304
\$15,000 under \$20,000	155,041	387,869	102,969	822,255	* 3,184	* 4,359	* 107	* 59
\$20,000 under \$25,000	134,487	292,691	92,366	456,922	* 1,318	* 597	3,259	15,266
\$25,000 under \$30,000	155,105	333,287	97,865	412,495	4,048	11,457	* 2,810	* 2,010
\$30,000 under \$40,000	276,214	665,223	185,585	1,252,855	5,584	19,911	5,460	32,517
\$40,000 under \$50,000	313,479	969,046	195,275	1,195,034	4,697	13,869	8,634	10,316
\$50,000 under \$75,000	783,833	2,313,705	542,292	1,928,487	10,345	28,958	15,421	22,281
\$75,000 under \$100,000	660,397	2,272,715	453,476	2,173,074	12,503	76,128	12,122	18,693
\$100,000 under \$200,000	1,268,587	5,681,192	877,991	4,781,666	24,679	145,875	33,551	115,641
\$200,000 under \$500,000	637,102	6,142,065	467,977	4,103,316	29,334	284,134	32,581	99,258
\$500,000 under \$1,000,000	175,411	3,395,648	122,013	1,996,840	13,675	269,224	17,532	97,449
\$1,000,000 under \$1,500,000	49,363	1,586,018	38,002	842,630	5,995	242,469	8,432	49,873
\$1,500,000 under \$2,000,000	21,645	911,632	16,918	562,431	3,458	170,393	5,258	42,979
\$2,000,000 under \$5,000,000	36,668	2,595,986	26,928	1,247,358	7,206	581,169	11,609	117,074
\$5,000,000 under \$10,000,000	9,813	1,311,580	7,500	651,225	2,696	409,657	4,586	95,876
\$10,000,000 or more	6,695	2,731,844	5,098	1,682,123	2,277	2,343,583	4,373	558,105
<b>Taxable returns, total</b>	<b>4,620,749</b>	<b>30,342,585</b>	<b>3,120,703</b>	<b>21,561,642</b>	<b>128,789</b>	<b>4,556,288</b>	<b>163,290</b>	<b>1,257,776</b>
<b>Nontaxable returns, total</b>	<b>699,089</b>	<b>3,181,673</b>	<b>502,550</b>	<b>5,564,828</b>	<b>17,740</b>	<b>132,619</b>	<b>15,576</b>	<b>107,746</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>731,903</b>	<b>21,706,855</b>	<b>353,257</b>	<b>3,833,841</b>	<b>12,670,217</b>	<b>763,742,508</b>	<b>7,257,803</b>	<b>208,022,674</b>
No adjusted gross income	12,681	525,084	8,539	223,314	175,494	11,514,572	446,041	22,130,052
\$1 under \$5,000	9,854	20,393	8,254	4,779	435,610	868,156	386,930	5,085,293
\$5,000 under \$10,000	7,490	7,361	5,370	32,951	447,610	1,560,183	293,221	4,994,416
\$10,000 under \$15,000	12,580	22,717	7,284	59,804	425,905	1,656,597	303,335	5,662,194
\$15,000 under \$20,000	5,817	6,442	4,527	10,969	397,587	1,863,154	306,833	7,062,183
\$20,000 under \$25,000	14,628	23,572	10,430	17,628	378,332	1,828,806	271,142	5,618,520
\$25,000 under \$30,000	7,409	13,054	7,224	5,419	382,390	2,075,376	244,605	4,805,976
\$30,000 under \$40,000	27,237	34,736	15,445	45,442	730,789	4,513,159	431,948	11,011,220
\$40,000 under \$50,000	30,039	92,349	13,912	38,253	790,119	5,290,394	446,895	7,793,404
\$50,000 under \$75,000	74,900	148,188	38,480	88,587	1,922,654	17,195,436	1,074,451	22,815,209
\$75,000 under \$100,000	66,113	193,554	32,024	53,324	1,650,976	20,439,153	861,296	19,039,596
\$100,000 under \$200,000	157,016	860,772	78,405	232,238	2,897,627	64,920,007	1,448,014	38,039,000
\$200,000 under \$500,000	143,655	1,400,557	61,254	349,025	1,394,687	96,830,228	578,830	29,136,067
\$500,000 under \$1,000,000	70,712	1,620,155	29,985	490,458	372,902	73,492,613	110,316	10,901,424
\$1,000,000 under \$1,500,000	28,523	1,006,049	10,808	206,372	107,242	42,617,357	26,351	4,001,350
\$1,500,000 under \$2,000,000	15,570	800,718	5,596	123,982	47,624	29,729,291	10,155	2,082,228
\$2,000,000 under \$5,000,000	29,587	2,937,020	9,940	514,908	76,906	89,439,292	13,737	4,722,990
\$5,000,000 under \$10,000,000	10,067	2,400,088	3,256	375,658	21,282	65,624,946	2,616	1,667,692
\$10,000,000 or more	8,023	9,594,047	2,524	960,729	14,483	232,283,787	1,086	1,453,859
<b>Taxable returns, total</b>	<b>679,830</b>	<b>20,994,418</b>	<b>314,894</b>	<b>3,373,337</b>	<b>11,205,958</b>	<b>743,115,554</b>	<b>5,578,925</b>	<b>153,170,524</b>
<b>Nontaxable returns, total</b>	<b>52,073</b>	<b>712,437</b>	<b>38,363</b>	<b>460,504</b>	<b>1,464,260</b>	<b>20,626,954</b>	<b>1,678,877</b>	<b>54,852,151</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>9,191,345</b>	<b>339,029,650</b>	<b>4,660,800</b>	<b>50,994,393</b>	<b>5,464,418</b>	<b>201,030,762</b>	<b>2,360,983</b>	<b>233,813,815</b>
No adjusted gross income	155,504	4,578,293	163,414	3,981,817	375,672	20,955,478	76,698	6,512,476
\$1 under \$5,000	330,419	731,415	191,987	981,172	293,406	4,683,517	34,157	262,044
\$5,000 under \$10,000	325,136	1,093,936	156,893	788,557	214,217	4,646,565	48,925	268,254
\$10,000 under \$15,000	307,306	1,121,465	186,522	1,402,570	206,741	5,058,492	65,175	656,826
\$15,000 under \$20,000	288,264	1,243,843	180,679	2,157,426	208,767	5,520,984	64,733	480,288
\$20,000 under \$25,000	261,983	1,277,127	159,921	970,295	180,266	5,257,371	63,557	496,886
\$25,000 under \$30,000	274,699	1,193,244	142,606	923,874	174,199	4,473,226	67,509	649,723
\$30,000 under \$40,000	516,660	3,199,467	274,057	3,576,292	295,554	8,484,248	117,424	925,514
\$40,000 under \$50,000	523,650	3,076,179	310,413	1,799,137	291,317	6,951,666	133,835	1,273,392
\$50,000 under \$75,000	1,371,312	10,123,768	737,013	5,298,571	738,469	20,181,713	298,414	4,430,508
\$75,000 under \$100,000	1,163,878	12,089,270	595,578	4,203,429	620,402	17,905,529	263,093	5,083,001
\$100,000 under \$200,000	2,136,841	36,677,700	1,020,841	8,343,074	1,105,525	36,850,047	503,310	19,219,590
\$200,000 under \$500,000	1,044,957	50,751,304	409,794	6,636,238	558,397	30,460,256	364,846	34,319,485
\$500,000 under \$1,000,000	284,775	35,591,186	81,622	2,373,413	126,488	12,484,663	134,939	26,241,875
\$1,000,000 under \$1,500,000	82,192	20,246,599	21,118	1,174,670	34,810	4,795,592	44,447	14,701,523
\$1,500,000 under \$2,000,000	36,796	13,550,845	9,029	636,088	13,947	2,494,000	21,534	9,583,949
\$2,000,000 under \$5,000,000	59,503	36,329,890	13,604	1,911,244	19,735	5,683,480	37,476	28,870,801
\$5,000,000 under \$10,000,000	16,353	23,663,920	3,487	953,514	4,245	2,174,481	12,113	21,186,263
\$10,000,000 or more	11,119	82,490,200	2,223	2,883,014	2,260	1,969,454	8,799	58,651,416
<b>Taxable returns, total</b>	<b>8,070,762</b>	<b>328,154,871</b>	<b>3,876,197</b>	<b>38,842,333</b>	<b>4,194,524</b>	<b>152,256,284</b>	<b>2,001,786</b>	<b>223,902,508</b>
<b>Nontaxable returns, total</b>	<b>1,120,584</b>	<b>10,874,780</b>	<b>784,604</b>	<b>12,152,060</b>	<b>1,269,894</b>	<b>48,774,478</b>	<b>359,197</b>	<b>9,911,307</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>141,298</b>	<b>1,527,883</b>	<b>1,514,318</b>	<b>189,676,169</b>	<b>407,026</b>	<b>4,260,226</b>	<b>9,911,970</b>	<b>51,000,528</b>
No adjusted gross income	3,729	71,342	30,359	3,603,129	12,520	815,657	190,918	514,916
\$1 under \$5,000	2,685	19,685	22,472	108,765	11,892	30,760	375,020	395,772
\$5,000 under \$10,000	2,816	5,366	25,267	140,973	5,027	12,980	343,359	516,073
\$10,000 under \$15,000	* 2,036	* 13,389	35,850	147,665	9,567	84,628	327,351	627,527
\$15,000 under \$20,000	* 115	* 89	15,424	122,063	7,165	43,675	317,224	676,952
\$20,000 under \$25,000	* 3,364	* 16,198	37,179	113,452	13,150	51,341	278,662	618,025
\$25,000 under \$30,000	* 2,810	* 2,485	21,628	178,241	10,151	46,759	278,317	694,536
\$30,000 under \$40,000	5,780	17,960	52,381	364,926	23,537	146,861	520,647	1,237,392
\$40,000 under \$50,000	7,690	12,732	57,985	333,321	19,056	51,538	613,412	1,629,172
\$50,000 under \$75,000	14,797	32,126	177,017	1,383,483	55,693	346,447	1,437,665	4,301,324
\$75,000 under \$100,000	12,753	36,107	149,956	1,426,898	37,552	146,091	1,254,713	5,091,544
\$100,000 under \$200,000	27,088	157,677	350,542	5,225,124	93,479	670,678	2,318,740	11,779,641
\$200,000 under \$500,000	24,542	127,914	273,404	10,312,447	64,351	433,453	1,139,831	9,968,785
\$500,000 under \$1,000,000	11,634	118,991	122,534	11,461,172	24,044	437,294	306,075	4,711,284
\$1,000,000 under \$1,500,000	5,482	46,822	47,118	7,883,067	8,065	154,485	85,136	1,956,385
\$1,500,000 under \$2,000,000	3,021	50,455	24,381	6,813,054	3,815	126,440	37,905	1,000,435
\$2,000,000 under \$5,000,000	6,715	125,576	44,449	25,171,170	5,658	317,289	60,255	2,381,951
\$5,000,000 under \$10,000,000	2,211	95,756	14,903	21,467,736	1,502	146,090	16,028	1,009,172
\$10,000,000 or more	2,030	577,215	11,469	93,419,483	799	197,759	10,712	1,889,642
<b>Taxable returns, total</b>	<b>127,971</b>	<b>1,394,284</b>	<b>1,374,768</b>	<b>185,054,677</b>	<b>354,446</b>	<b>3,021,216</b>	<b>8,723,969</b>	<b>48,334,585</b>
<b>Nontaxable returns, total</b>	<b>13,327</b>	<b>133,599</b>	<b>139,550</b>	<b>4,621,492</b>	<b>52,579</b>	<b>1,239,010</b>	<b>1,188,001</b>	<b>2,665,942</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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		Number of returns	Amount	Total	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
<b>All returns, total</b>	<b>894,821</b>	<b>14,020,711</b>	<b>883,982</b>	<b>9,819,064</b>	<b>9,965,065</b>	<b>124,705,552</b>	<b>26,511,367</b>	<b>780,831,489</b>
No adjusted gross income	47,233	983,697	71,777	3,407,487	90,723	1,158,023	209,440	4,373,674
\$1 under \$5,000	13,320	28,171	15,704	135,905	212,131	473,463	673,447	4,683,077
\$5,000 under \$10,000	21,146	67,656	25,683	122,562	444,417	1,618,447	1,289,939	11,219,149
\$10,000 under \$15,000	18,747	73,428	21,192	140,334	678,299	3,190,285	1,857,848	20,595,523
\$15,000 under \$20,000	29,969	198,809	29,580	125,236	677,439	3,996,223	1,897,323	25,959,587
\$20,000 under \$25,000	31,366	138,854	29,867	142,520	596,004	3,705,488	1,599,002	25,149,825
\$25,000 under \$30,000	34,839	228,522	28,337	154,942	546,177	3,602,087	1,423,193	25,544,357
\$30,000 under \$40,000	52,937	316,668	46,848	154,483	942,459	6,926,479	2,614,607	50,681,403
\$40,000 under \$50,000	54,888	355,855	49,428	329,680	829,642	7,421,193	2,284,881	52,652,390
\$50,000 under \$75,000	130,678	1,060,936	106,644	467,023	1,816,177	20,621,318	4,769,688	131,136,642
\$75,000 under \$100,000	99,197	849,336	82,099	444,163	1,262,637	18,585,414	3,204,933	114,882,290
\$100,000 under \$200,000	161,089	2,157,295	155,178	981,596	1,409,061	32,734,810	3,591,859	193,499,931
\$200,000 under \$500,000	110,958	1,922,682	122,025	968,171	362,965	14,501,694	864,185	84,994,254
\$500,000 under \$1,000,000	42,126	1,062,465	52,828	552,050	62,187	3,604,237	144,559	18,254,697
\$1,000,000 under \$1,500,000	15,143	395,545	17,640	315,584	15,248	890,201	36,445	5,989,224
\$1,500,000 under \$2,000,000	7,657	263,909	8,113	177,442	6,593	421,163	16,066	2,731,506
\$2,000,000 under \$5,000,000	14,823	908,489	13,991	444,992	9,321	797,809	23,725	5,367,045
\$5,000,000 under \$10,000,000	4,812	558,481	4,070	227,828	2,199	243,191	6,169	1,589,726
\$10,000,000 or more	3,893	2,449,912	2,978	527,069	1,388	214,027	4,058	1,527,187
<b>Taxable returns, total</b>	<b>707,087</b>	<b>12,183,248</b>	<b>669,548</b>	<b>5,312,443</b>	<b>8,233,236</b>	<b>114,807,436</b>	<b>21,610,788</b>	<b>720,856,029</b>
<b>Nontaxable returns, total</b>	<b>187,734</b>	<b>1,837,463</b>	<b>214,434</b>	<b>4,506,621</b>	<b>1,731,829</b>	<b>9,898,116</b>	<b>4,900,578</b>	<b>59,975,460</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>24,098,220</b>	<b>450,454,465</b>	<b>3,945,510</b>	<b>53,607,878</b>	<b>5,200,270</b>	<b>64,256,741</b>	<b>1,463,190</b>	<b>17,360,823</b>
No adjusted gross income	166,778	1,855,402	88,415	1,184,036	266,883	7,808,243	31,481	298,952
\$1 under \$5,000	610,869	1,675,972	78,655	237,785	108,411	1,178,879	42,173	49,348
\$5,000 under \$10,000	1,249,644	6,451,151	140,630	602,032	151,704	1,408,205	40,680	82,467
\$10,000 under \$15,000	1,794,510	14,353,972	207,224	1,100,487	171,587	1,340,338	53,291	179,706
\$15,000 under \$20,000	1,825,985	18,862,468	201,711	1,082,296	189,281	1,858,646	57,180	119,369
\$20,000 under \$25,000	1,525,046	18,095,986	173,954	1,024,344	195,752	1,940,478	50,303	162,834
\$25,000 under \$30,000	1,322,823	17,909,569	149,867	883,912	205,819	1,909,343	64,692	229,529
\$30,000 under \$40,000	2,445,322	36,200,311	279,731	1,775,171	402,712	3,733,219	98,188	376,922
\$40,000 under \$50,000	2,108,902	36,782,882	265,498	1,904,182	404,943	3,887,236	85,200	361,821
\$50,000 under \$75,000	4,354,987	89,292,597	618,194	5,269,195	907,052	9,122,069	203,706	1,049,860
\$75,000 under \$100,000	2,847,974	72,204,466	505,388	5,242,437	699,206	6,949,434	176,508	1,019,623
\$100,000 under \$200,000	3,015,567	99,546,475	739,049	10,922,109	976,048	12,001,867	289,436	2,621,262
\$200,000 under \$500,000	661,259	29,220,410	349,489	10,262,790	392,791	6,699,837	159,545	3,099,941
\$500,000 under \$1,000,000	105,338	4,307,088	86,574	4,761,978	79,279	2,152,430	52,153	2,311,148
\$1,000,000 under \$1,500,000	26,519	1,256,618	24,403	1,894,059	20,649	685,190	18,786	1,063,112
\$1,500,000 under \$2,000,000	11,637	616,899	11,787	1,140,497	8,765	353,315	9,141	638,770
\$2,000,000 under \$5,000,000	17,415	1,021,628	17,476	2,342,411	13,682	672,666	18,496	1,456,712
\$5,000,000 under \$10,000,000	4,589	369,524	4,585	940,146	3,448	242,077	6,607	745,086
\$10,000,000 or more	3,056	431,046	2,880	1,038,011	2,256	313,266	5,624	1,494,362
<b>Taxable returns, total</b>	<b>19,547,813</b>	<b>416,651,298</b>	<b>3,188,889</b>	<b>48,570,101</b>	<b>3,927,308</b>	<b>43,819,597</b>	<b>1,251,524</b>	<b>16,538,161</b>
<b>Nontaxable returns, total</b>	<b>4,550,407</b>	<b>33,803,166</b>	<b>756,621</b>	<b>5,037,776</b>	<b>1,272,962</b>	<b>20,437,144</b>	<b>211,667</b>	<b>822,662</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>40,159</b>	<b>320,028</b>	<b>462,724</b>	<b>3,609,088</b>	<b>125,974</b>	<b>611,692</b>	<b>5,329,744</b>	<b>73,354,079</b>
No adjusted gross income	1,071	20,140	10,028	99,686	5,791	61,623	109,910	1,488,603
\$1 under \$5,000	* 1,222	* 4,537	15,055	23,641	* 4,448	* 13,650	127,760	301,997
\$5,000 under \$10,000	* 650	* 414	23,708	122,052	* 4,955	* 5,613	196,191	794,259
\$10,000 under \$15,000	* 1,307	* 2,764	27,138	81,393	6,506	37,938	271,122	1,309,855
\$15,000 under \$20,000	* 3,750	* 66,558	33,302	124,711	6,873	30,468	264,026	1,246,896
\$20,000 under \$25,000	* 345	* 13	22,727	170,126	** 13,200	** 45,001	231,187	1,336,812
\$25,000 under \$30,000	* 106	* 24	15,465	122,251	**	**	212,525	1,220,991
\$30,000 under \$40,000	2,408	12,924	43,472	306,169	13,610	23,548	388,227	2,429,952
\$40,000 under \$50,000	* 2,606	* 7,366	36,008	317,435	10,228	55,002	353,860	2,498,875
\$50,000 under \$75,000	** 8,684	** 61,255	70,024	478,145	** 34,115	** 127,131	826,979	6,697,005
\$75,000 under \$100,000	**	**	63,151	467,526	**	**	674,865	6,615,465
\$100,000 under \$200,000	9,274	31,114	76,844	827,518	16,960	132,388	988,040	14,178,932
\$200,000 under \$500,000	5,821	66,968	18,471	300,975	** 9,286	** 79,329	459,930	13,429,267
\$500,000 under \$1,000,000	1,267	11,108	4,565	86,536	**	**	122,136	7,055,299
\$1,000,000 under \$1,500,000	417	1,437	961	16,574	**	**	37,495	2,948,269
\$1,500,000 under \$2,000,000	290	9,111	646	22,013	**	**	18,256	1,779,343
\$2,000,000 under \$5,000,000	534	11,084	822	27,356	**	**	30,889	3,800,646
\$5,000,000 under \$10,000,000	197	3,743	195	5,661	**	**	9,381	1,680,058
\$10,000,000 or more	211	9,470	143	9,320	**	**	6,963	2,541,554
<b>Taxable returns, total</b>	<b>33,524</b>	<b>231,884</b>	<b>370,332</b>	<b>3,126,209</b>	<b>98,674</b>	<b>474,559</b>	<b>4,344,038</b>	<b>67,291,820</b>
<b>Nontaxable returns, total</b>	<b>6,635</b>	<b>88,144</b>	<b>92,392</b>	<b>482,879</b>	<b>27,300</b>	<b>137,133</b>	<b>985,706</b>	<b>6,062,259</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>4,658,255</b>	<b>49,926,987</b>	<b>5,022,308</b>	<b>528,224,522</b>	<b>2,596,993</b>	<b>102,747,208</b>	<b>550,919</b>	<b>19,125,097</b>
No adjusted gross income	267,968	6,498,122	65,730	2,542,730	263,510	36,222,811	10,051	209,639
\$1 under \$5,000	109,116	964,659	66,758	251,798	57,333	940,789	11,513	35,900
\$5,000 under \$10,000	143,090	1,270,084	85,310	561,090	78,519	1,087,075	19,485	63,246
\$10,000 under \$15,000	166,044	1,174,483	108,746	797,676	80,024	987,010	13,197	79,009
\$15,000 under \$20,000	184,286	1,703,794	101,787	987,462	63,538	777,918	17,987	96,916
\$20,000 under \$25,000	196,072	1,740,845	120,909	1,361,451	80,201	986,181	12,008	88,645
\$25,000 under \$30,000	199,691	1,695,934	121,108	1,660,766	87,399	740,065	12,365	95,313
\$30,000 under \$40,000	402,349	3,391,203	248,469	3,957,627	150,285	1,723,222	32,028	200,986
\$40,000 under \$50,000	391,640	3,458,145	271,850	4,365,451	171,491	2,116,726	30,016	195,642
\$50,000 under \$75,000	889,638	7,921,751	677,422	12,693,983	349,435	4,042,787	75,924	719,464
\$75,000 under \$100,000	690,126	6,239,558	603,605	14,738,460	290,343	3,554,421	67,214	865,421
\$100,000 under \$200,000	755,422	7,070,707	1,196,187	51,220,393	502,071	8,291,829	132,063	2,472,272
\$200,000 under \$500,000	184,220	3,599,081	874,791	94,459,177	276,897	7,905,163	74,198	2,867,625
\$500,000 under \$1,000,000	44,631	1,360,487	280,490	78,690,143	76,495	5,233,471	21,296	1,830,603
\$1,000,000 under \$1,500,000	13,449	494,755	82,682	42,460,924	23,825	2,678,612	7,489	1,178,234
\$1,500,000 under \$2,000,000	6,154	292,466	36,530	27,385,477	11,873	2,049,983	3,655	760,213
\$2,000,000 under \$5,000,000	9,827	546,937	56,232	71,418,932	21,513	5,987,978	6,550	2,099,324
\$5,000,000 under \$10,000,000	2,665	210,577	14,425	38,143,069	7,017	4,327,735	2,182	1,570,130
\$10,000,000 or more	1,866	293,399	9,277	80,527,915	5,226	13,093,433	1,700	3,696,514
<b>Taxable returns, total</b>	<b>3,409,008</b>	<b>32,818,865</b>	<b>4,398,750</b>	<b>517,342,058</b>	<b>1,873,514</b>	<b>58,276,229</b>	<b>495,030</b>	<b>18,661,960</b>
<b>Nontaxable returns, total</b>	<b>1,249,247</b>	<b>17,108,122</b>	<b>623,559</b>	<b>10,882,464</b>	<b>723,478</b>	<b>44,470,979</b>	<b>55,889</b>	<b>463,136</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>44,685</b>	<b>1,941,673</b>	<b>551,965</b>	<b>7,683,980</b>	<b>1,406,308</b>	<b>23,015,298</b>	<b>7,378,438</b>	<b>26,523,665</b>
No adjusted gross income	5,635	590,575	15,536	268,150	114,266	4,545,334	20,834	99,780
\$1 under \$5,000	* 633	* 2,446	28,900	80,650	32,172	278,362	171,143	305,315
\$5,000 under \$10,000	* 656	* 64	28,663	160,073	54,813	572,166	503,188	1,263,517
\$10,000 under \$15,000	* 1,724	* 1,101	37,605	264,452	68,266	741,797	721,418	2,325,971
\$15,000 under \$20,000	** 2,808	** 2,365	36,297	302,192	67,344	637,043	774,688	2,670,675
\$20,000 under \$25,000	**	**	27,637	242,615	85,322	1,003,266	698,676	2,470,683
\$25,000 under \$30,000	* 3,183	* 12,888	34,775	413,523	53,682	658,396	561,861	1,992,170
\$30,000 under \$40,000	* 1,824	* 39,331	50,219	589,943	131,786	1,515,092	892,804	3,354,530
\$40,000 under \$50,000	* 3	* 239	52,015	497,089	112,751	1,327,376	660,569	2,502,646
\$50,000 under \$75,000	2,463	7,487	94,979	1,245,223	253,654	2,802,509	1,216,312	4,556,537
\$75,000 under \$100,000	3,124	49,775	51,963	949,102	169,413	2,225,584	609,953	2,477,116
\$100,000 under \$200,000	11,096	83,090	66,571	1,287,533	178,854	2,917,618	473,419	2,093,333
\$200,000 under \$500,000	4,748	114,675	18,478	767,613	58,820	1,761,963	65,449	370,262
\$500,000 under \$1,000,000	2,395	87,587	4,966	246,624	14,678	761,072	6,153	29,052
\$1,000,000 under \$1,500,000	934	50,993	1,217	120,715	4,240	298,002	1,086	6,858
\$1,500,000 under \$2,000,000	525	48,800	736	50,520	1,803	171,552	393	2,269
\$2,000,000 under \$5,000,000	1,487	156,714	1,004	113,445	2,937	349,994	410	2,486
\$5,000,000 under \$10,000,000	655	186,145	234	34,641	877	191,544	68	338
\$10,000,000 or more	791	507,399	171	49,875	631	256,627	15	127
<b>Taxable returns, total</b>	<b>34,488</b>	<b>1,372,203</b>	<b>365,403</b>	<b>5,804,172</b>	<b>1,008,038</b>	<b>15,000,930</b>	<b>4,919,437</b>	<b>18,327,781</b>
<b>Nontaxable returns, total</b>	<b>10,198</b>	<b>569,471</b>	<b>186,563</b>	<b>1,879,808</b>	<b>398,270</b>	<b>8,014,368</b>	<b>2,459,001</b>	<b>8,195,884</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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				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)
<b>All returns, total</b>	<b>20,609,364</b>	<b>339,754,476</b>	<b>13,749,185</b>	<b>144,403,839</b>	<b>329,264</b>	<b>18,154,653</b>	<b>5,830,163</b>	<b>37,473,251</b>
No adjusted gross income	474,661	6,799,770	278	3,978	68,781	3,002,210	81,685	978,888
\$1 under \$5,000	1,143,764	14,997,556	16,799	43,894	51,927	2,367,590	269,719	456,380
\$5,000 under \$10,000	1,494,227	21,383,845	23,099	96,947	23,078	1,116,499	274,682	750,807
\$10,000 under \$15,000	1,881,111	27,839,239	35,244	150,266	15,383	837,996	271,627	939,649
\$15,000 under \$20,000	1,730,856	26,412,455	332,541	308,683	13,484	750,676	281,415	917,957
\$20,000 under \$25,000	1,448,359	23,169,036	1,002,101	1,510,726	11,296	665,020	250,770	808,956
\$25,000 under \$30,000	1,238,501	20,138,240	1,145,526	3,137,903	9,585	543,126	256,576	868,917
\$30,000 under \$40,000	1,944,582	31,138,749	1,942,152	9,248,264	15,891	921,338	484,296	1,344,689
\$40,000 under \$50,000	1,624,679	25,537,091	1,624,323	13,496,335	13,383	765,169	426,030	1,352,265
\$50,000 under \$75,000	3,195,656	53,022,062	3,194,456	40,602,618	24,226	1,443,808	987,620	3,350,611
\$75,000 under \$100,000	1,881,522	35,164,477	1,881,448	29,815,691	16,089	1,034,390	706,973	2,726,889
\$100,000 under \$200,000	1,854,245	38,270,289	1,854,214	32,493,456	30,530	2,056,528	977,488	6,378,052
\$200,000 under \$500,000	522,568	11,614,388	522,397	9,868,119	24,006	1,755,019	365,970	5,817,983
\$500,000 under \$1,000,000	104,049	2,474,120	104,047	2,102,941	6,975	540,579	103,155	2,827,262
\$1,000,000 under \$1,500,000	29,311	727,861	29,298	618,624	2,005	153,207	33,945	1,452,682
\$1,500,000 under \$2,000,000	13,384	336,601	13,384	286,109	824	61,706	15,890	982,496
\$2,000,000 under \$5,000,000	19,617	504,477	19,611	428,718	1,308	101,266	27,321	2,410,463
\$5,000,000 under \$10,000,000	4,946	131,813	4,942	112,035	293	22,930	8,454	1,177,593
\$10,000,000 or more	3,324	92,406	3,323	78,531	200	15,598	6,546	1,930,710
<b>Taxable returns, total</b>	<b>15,182,325</b>	<b>256,244,699</b>	<b>13,032,699</b>	<b>141,210,318</b>	<b>141,424</b>	<b>8,787,933</b>	<b>4,640,142</b>	<b>32,382,202</b>
<b>Nontaxable returns, total</b>	<b>5,427,039</b>	<b>83,509,778</b>	<b>716,486</b>	<b>3,193,521</b>	<b>187,840</b>	<b>9,366,720</b>	<b>1,190,021</b>	<b>5,091,049</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

Statistics of Income Bulletin | Fall 2008

**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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						Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
<b>All returns, total</b>	<b>346,790</b>	<b>7,534,789</b>	<b>916,899</b>	<b>80,795,920</b>	<b>1,871,292</b>	<b>27,902,023</b>	<b>33,980,524</b>	<b>113,845,357</b>
No adjusted gross income	130,721	4,246,279	494,432	68,835,856	21,076	193,415	455,479	1,827,372
\$1 under \$5,000	7,249	128,175	82,867	640,445	27,915	51,780	1,586,375	1,724,535
\$5,000 under \$10,000	8,453	150,332	65,446	662,958	55,251	191,227	2,276,634	2,584,878
\$10,000 under \$15,000	7,972	77,531	39,452	538,458	69,601	272,748	2,299,646	2,856,100
\$15,000 under \$20,000	10,803	83,461	33,841	388,207	97,026	396,119	1,860,283	3,059,741
\$20,000 under \$25,000	12,681	83,747	22,250	344,842	84,919	343,143	1,708,504	2,934,907
\$25,000 under \$30,000	9,772	73,226	17,137	238,942	82,543	291,346	1,714,321	3,325,173
\$30,000 under \$40,000	14,417	101,873	24,818	421,815	167,368	658,374	3,120,636	6,106,681
\$40,000 under \$50,000	6,197	37,477	21,178	429,250	153,534	698,436	2,868,416	6,544,944
\$50,000 under \$75,000	28,426	241,643	41,905	1,005,149	394,720	2,523,421	5,595,967	13,930,682
\$75,000 under \$100,000	27,610	305,850	19,630	522,150	258,732	2,027,988	3,834,167	11,625,670
\$100,000 under \$200,000	43,166	557,252	25,340	1,259,079	334,983	4,895,546	4,892,291	25,086,656
\$200,000 under \$500,000	24,553	583,025	18,230	1,307,690	93,218	5,500,591	1,267,263	17,718,061
\$500,000 under \$1,000,000	7,590	266,355	5,683	885,784	18,595	2,443,989	298,496	6,878,185
\$1,000,000 under \$1,500,000	2,744	119,412	1,609	401,070	5,298	1,561,531	81,600	2,230,584
\$1,500,000 under \$2,000,000	1,242	77,603	819	288,117	2,004	520,432	36,587	1,160,647
\$2,000,000 under \$5,000,000	2,048	202,251	1,420	809,406	3,212	1,655,995	58,180	2,195,601
\$5,000,000 under \$10,000,000	636	64,088	490	406,251	807	846,051	15,304	809,364
\$10,000,000 or more	509	135,209	354	1,410,450	490	2,829,890	10,376	1,245,577
<b>Taxable returns, total</b>	<b>176,911</b>	<b>2,708,461</b>	<b>179,578</b>	<b>17,745,547</b>	<b>1,530,881</b>	<b>25,067,641</b>	<b>24,232,679</b>	<b>96,524,656</b>
<b>Nontaxable returns, total</b>	<b>169,879</b>	<b>4,826,329</b>	<b>737,320</b>	<b>63,050,372</b>	<b>340,411</b>	<b>2,834,382</b>	<b>9,747,845</b>	<b>17,320,701</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—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		Jury duty pay deduction		Student loan interest deduction		Educator expenses 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)
<b>All returns, total</b>	<b>3,230,531</b>	<b>12,533,506</b>	<b>57,259</b>	<b>51,814</b>	<b>8,540,900</b>	<b>6,156,865</b>	<b>3,166,931</b>	<b>805,568</b>
No adjusted gross income	20,939	86,027	* 95	* 235	77,023	72,642	5,526	1,154
\$1 under \$5,000	36,391	94,633	0	0	133,700	84,755	3,992	979
\$5,000 under \$10,000	41,162	120,235	* 2,007	* 15,149	243,623	134,471	23,359	4,941
\$10,000 under \$15,000	87,281	209,669	0	0	343,137	209,340	49,808	10,743
\$15,000 under \$20,000	126,468	341,010	* 1,038	* 34	394,424	259,119	59,968	14,089
\$20,000 under \$25,000	182,502	456,664	* 1,990	* 72	559,968	377,386	55,944	12,677
\$25,000 under \$30,000	176,738	570,077	* 3,664	* 3,138	598,147	409,125	95,028	22,698
\$30,000 under \$40,000	363,347	1,141,452	* 3,784	* 3,165	1,155,277	869,677	302,129	70,596
\$40,000 under \$50,000	399,775	1,435,270	10,239	4,179	1,028,151	773,779	274,310	66,922
\$50,000 under \$75,000	696,104	2,646,168	16,012	15,412	1,873,978	1,310,876	712,060	179,617
\$75,000 under \$100,000	401,749	1,703,855	7,731	5,687	1,247,055	1,104,494	687,777	180,642
\$100,000 under \$200,000	548,798	2,655,946	10,688	4,678	886,415	551,200	790,879	214,373
\$200,000 under \$500,000	115,030	817,670	0	0	0	0	** 106,153	** 26,138
\$500,000 under \$1,000,000	21,569	160,483	0	0	0	0	**	**
\$1,000,000 under \$1,500,000	6,001	43,941	0	0	0	0	**	**
\$1,500,000 under \$2,000,000	2,360	17,807	0	0	0	0	**	**
\$2,000,000 under \$5,000,000	3,325	25,341	* 10	* 66	0	0	**	**
\$5,000,000 under \$10,000,000	687	5,033	0	0	0	0	**	**
\$10,000,000 or more	306	2,226	0	0	0	0	**	**
<b>Taxable returns, total</b>	<b>2,741,689</b>	<b>11,097,958</b>	<b>51,356</b>	<b>33,252</b>	<b>7,026,373</b>	<b>5,159,879</b>	<b>2,902,670</b>	<b>743,111</b>
<b>Nontaxable returns, total</b>	<b>488,842</b>	<b>1,435,549</b>	<b>5,903</b>	<b>18,561</b>	<b>1,514,527</b>	<b>996,986</b>	<b>264,261</b>	<b>62,457</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued							
	Tuition and fees deduction		Domestic production activities deduction		Health savings account deduction		Deduction for self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
<b>All returns, total</b>	<b>4,015,828</b>	<b>9,620,615</b>	<b>421,128</b>	<b>3,303,121</b>	<b>358,968</b>	<b>868,560</b>	<b>17,074,708</b>	<b>23,925,376</b>
No adjusted gross income	127,484	416,689	1,025	411	3,730	10,759	227,919	213,472
\$1 under \$5,000	234,206	699,039	2,242	203	* 349	* 1,736	1,223,200	297,289
\$5,000 under \$10,000	282,327	786,948	3,421	540	* 3,704	* 6,404	1,751,376	864,783
\$10,000 under \$15,000	138,667	318,554	2,390	676	* 5,083	* 8,364	1,714,841	1,226,984
\$15,000 under \$20,000	144,163	341,712	4,748	1,958	4,515	7,232	1,154,425	974,931
\$20,000 under \$25,000	104,552	230,213	3,501	1,405	5,781	8,853	850,630	824,875
\$25,000 under \$30,000	107,923	258,161	6,580	3,474	15,487	22,594	776,607	866,337
\$30,000 under \$40,000	171,589	377,163	18,288	12,362	21,722	37,152	1,300,938	1,448,066
\$40,000 under \$50,000	257,031	613,943	18,263	13,260	29,860	54,677	1,138,138	1,357,125
\$50,000 under \$75,000	655,985	1,356,459	43,374	36,257	61,214	122,495	2,175,980	2,959,904
\$75,000 under \$100,000	466,696	1,072,235	41,482	57,177	59,402	139,124	1,504,737	2,536,569
\$100,000 under \$200,000	1,325,203	3,149,499	94,364	183,168	81,454	211,203	2,035,499	4,667,949
\$200,000 under \$500,000	0	0	91,056	383,359	48,082	168,984	866,406	3,180,213
\$500,000 under \$1,000,000	0	0	41,789	395,980	13,018	48,066	215,205	1,141,943
\$1,000,000 under \$1,500,000	0	0	15,423	259,110	2,658	9,789	55,824	372,818
\$1,500,000 under \$2,000,000	0	0	8,922	207,243	1,193	4,543	25,190	198,935
\$2,000,000 under \$5,000,000	0	0	15,610	605,777	1,381	5,312	40,088	450,704
\$5,000,000 under \$10,000,000	0	0	4,914	375,586	242	952	10,478	136,545
\$10,000,000 or more	0	0	3,734	765,175	92	319	7,226	205,933
<b>Taxable returns, total</b>	<b>2,854,373</b>	<b>6,472,777</b>	<b>389,683</b>	<b>3,279,336</b>	<b>317,218</b>	<b>776,323</b>	<b>10,207,763</b>	<b>18,583,802</b>
<b>Nontaxable returns, total</b>	<b>1,161,454</b>	<b>3,147,838</b>	<b>31,445</b>	<b>23,785</b>	<b>41,750</b>	<b>92,237</b>	<b>6,866,945</b>	<b>5,341,573</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued							
	Moving expense adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
<b>All returns, total</b>	<b>1,082,576</b>	<b>3,159,251</b>	<b>1,228,299</b>	<b>22,011,551</b>	<b>1,164,171</b>	<b>429,850</b>	<b>585,286</b>	<b>9,115,764</b>
No adjusted gross income	13,481	87,496	9,635	67,419	21,892	14,465	13,531	307,935
\$1 under \$5,000	18,464	35,856	3,953	2,077	34,101	26,103	8,726	51,689
\$5,000 under \$10,000	20,545	34,093	8,002	30,244	59,166	15,887	8,124	80,288
\$10,000 under \$15,000	44,573	75,530	7,993	40,565	90,358	24,959	8,397	69,058
\$15,000 under \$20,000	64,198	133,324	14,128	42,227	80,574	31,503	21,164	190,541
\$20,000 under \$25,000	74,710	126,452	12,848	54,096	61,040	13,079	14,693	122,351
\$25,000 under \$30,000	78,533	149,888	10,845	53,050	57,773	25,335	18,272	162,409
\$30,000 under \$40,000	118,175	255,521	40,041	251,126	141,970	43,913	31,161	262,387
\$40,000 under \$50,000	100,975	212,928	43,898	302,760	94,724	25,697	58,117	458,978
\$50,000 under \$75,000	194,803	569,405	113,611	902,348	179,957	82,273	115,927	1,035,144
\$75,000 under \$100,000	136,465	428,768	146,429	1,483,423	136,173	32,829	79,785	734,879
\$100,000 under \$200,000	171,967	805,776	401,011	6,303,931	156,793	54,550	122,011	1,917,502
\$200,000 under \$500,000	39,785	194,901	292,640	7,509,508	38,257	23,569	59,634	1,890,043
\$500,000 under \$1,000,000	4,340	33,351	80,194	3,005,840	7,313	6,289	15,078	831,737
\$1,000,000 under \$1,500,000	858	7,448	19,317	843,282	1,593	3,300	4,084	318,308
\$1,500,000 under \$2,000,000	223	2,545	8,283	392,349	851	1,305	2,000	149,551
\$2,000,000 under \$5,000,000	391	4,721	11,372	550,107	1,115	2,673	3,203	283,024
\$5,000,000 under \$10,000,000	69	883	2,543	109,915	323	619	793	107,417
\$10,000,000 or more	20	363	1,556	67,283	199	1,502	589	142,524
<b>Taxable returns, total</b>	<b>901,837</b>	<b>2,701,098</b>	<b>1,168,853</b>	<b>21,644,970</b>	<b>900,433</b>	<b>327,399</b>	<b>523,398</b>	<b>8,288,586</b>
<b>Nontaxable returns, total</b>	<b>180,739</b>	<b>458,153</b>	<b>59,446</b>	<b>366,581</b>	<b>263,737</b>	<b>102,451</b>	<b>61,888</b>	<b>827,178</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued							
	Self-employed health insurance deduction		Medical Savings Account deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
<b>All returns, total</b>	<b>3,804,190</b>	<b>20,302,533</b>	<b>18,668</b>	<b>35,106</b>	<b>120,468</b>	<b>368,258</b>	<b>137,296</b>	<b>1,073,988</b>
No adjusted gross income	104,610	438,871	* 8	* 26	* 1,298	* 1,373	2,630	107,257
\$1 under \$5,000	119,985	411,619	0	0	* 2,652	* 5,054	* 3,334	* 12,288
\$5,000 under \$10,000	135,788	448,860	0	0	* 4,637	* 37,757	* 2,146	* 2,084
\$10,000 under \$15,000	167,670	602,976	* 952	* 1,426	* 7,333	* 33,265	6,525	22,288
\$15,000 under \$20,000	195,279	694,235	* 650	* 1,624	8,230	16,267	* 7,663	* 9,930
\$20,000 under \$25,000	179,617	664,439	* 1,639	* 1,957	* 2,215	* 6,514	9,333	32,217
\$25,000 under \$30,000	169,056	718,556	0	0	10,308	30,768	6,114	28,008
\$30,000 under \$40,000	301,793	1,259,992	* 1,563	* 1,399	10,664	43,831	9,165	26,266
\$40,000 under \$50,000	273,173	1,148,803	* 2,648	* 2,211	* 6,790	* 20,228	16,592	51,366
\$50,000 under \$75,000	520,794	2,475,857	** 8,384	** 18,191	23,451	64,795	23,239	160,822
\$75,000 under \$100,000	372,950	2,040,292	**	**	16,077	33,745	13,648	63,430
\$100,000 under \$200,000	656,211	4,018,607	**	**	24,035	63,567	26,727	269,501
\$200,000 under \$500,000	405,651	3,357,795	** 2,826	** 8,273	2,744	11,044	** 9,481	** 212,964
\$500,000 under \$1,000,000	119,952	1,165,142	**	**	* 8	* 14	**	**
\$1,000,000 under \$1,500,000	34,349	353,958	**	**	* 11	* 10	301	8,260
\$1,500,000 under \$2,000,000	15,415	159,332	**	**	0	0	145	23,756
\$2,000,000 under \$5,000,000	22,841	240,699	**	**	* 14	* 27	177	19,382
\$5,000,000 under \$10,000,000	5,585	60,542	**	**	0	0	47	9,691
\$10,000,000 or more	3,473	41,959	**	**	0	0	27	14,479
<b>Taxable returns, total</b>	<b>2,855,279</b>	<b>16,135,383</b>	<b>15,470</b>	<b>28,769</b>	<b>100,504</b>	<b>297,556</b>	<b>107,957</b>	<b>886,222</b>
<b>Nontaxable returns, total</b>	<b>948,912</b>	<b>4,167,150</b>	<b>3,198</b>	<b>6,337</b>	<b>19,964</b>	<b>70,702</b>	<b>29,339</b>	<b>187,765</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2006

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions, and Exemptions, by Size of Adjusted Gross Income, Tax Year 2006—Continued**

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

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
<b>All returns, total</b>	<b>86,583,732</b>	<b>590,487,763</b>	<b>11,261,327</b>	<b>16,976,422</b>	<b>49,123,555</b>	<b>1,229,237,288</b>	<b>275,256,944</b>	<b>891,911,609</b>
No adjusted gross income	0	0	0	0	0	0	4,164,681	13,701,043
\$1 under \$5,000	11,287,057	50,412,459	893,594	1,257,691	345,274	5,468,507	9,430,166	30,992,750
\$5,000 under \$10,000	11,207,720	67,067,099	1,266,667	1,777,928	577,704	8,464,825	14,789,260	48,679,895
\$10,000 under \$15,000	10,682,206	69,130,018	1,529,092	2,226,522	1,029,474	15,044,424	19,526,046	64,289,348
\$15,000 under \$20,000	9,661,065	65,286,068	1,378,923	2,074,666	1,276,531	19,170,566	19,703,873	64,891,816
\$20,000 under \$25,000	8,375,654	58,143,708	971,361	1,502,477	1,536,608	21,996,060	19,004,738	62,615,725
\$25,000 under \$30,000	6,927,002	48,708,543	752,950	1,158,271	1,821,779	26,575,063	17,047,316	56,170,790
\$30,000 under \$40,000	9,784,646	71,212,906	1,102,722	1,676,792	4,363,179	65,217,946	28,203,110	92,969,386
\$40,000 under \$50,000	6,140,831	48,025,710	825,340	1,253,497	4,546,362	71,839,198	22,665,089	74,720,994
\$50,000 under \$75,000	8,032,741	69,792,769	1,366,282	2,104,209	10,818,922	196,833,604	44,823,495	147,796,871
\$75,000 under \$100,000	2,842,375	27,071,979	645,871	1,072,252	8,297,996	174,668,813	29,937,280	98,728,598
\$100,000 under \$200,000	1,431,428	13,704,040	454,446	751,375	10,655,930	299,344,593	34,219,151	112,610,244
\$200,000 under \$500,000	159,232	1,454,685	59,142	96,803	2,962,237	141,755,680	9,008,457	20,812,455
\$500,000 under \$1,000,000	36,460	336,034	10,281	16,538	552,797	49,648,717	1,727,892	1,852,070
\$1,000,000 under \$1,500,000	8,145	76,136	2,446	3,831	142,284	20,077,961	432,991	465,721
\$1,500,000 under \$2,000,000	2,928	27,189	1,060	1,782	61,068	11,936,247	181,815	195,296
\$2,000,000 under \$5,000,000	3,396	30,834	934	1,460	95,326	30,051,854	275,826	294,709
\$5,000,000 under \$10,000,000	627	5,653	159	240	24,348	17,653,722	70,750	75,710
\$10,000,000 or more	219	1,934	56	88	15,735	53,489,509	45,008	48,187
<b>Taxable returns, total</b>	<b>50,322,469</b>	<b>341,304,085</b>	<b>7,833,730</b>	<b>11,765,025</b>	<b>42,402,082</b>	<b>1,073,985,426</b>	<b>174,414,838</b>	<b>559,830,041</b>
<b>Nontaxable returns, total</b>	<b>36,261,263</b>	<b>249,183,678</b>	<b>3,427,598</b>	<b>5,211,397</b>	<b>6,721,474</b>	<b>155,251,862</b>	<b>100,842,106</b>	<b>332,081,568</b>

\* 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 2006) 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.

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

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006**

[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)
<b>All returns, total</b>	<b>138,394,754</b>	<b>106,667,402</b>	<b>5,579,145,443</b>	<b>3,966,540</b>	<b>21,564,586</b>	<b>106,688,255</b>	<b>1,082,855,370</b>
No adjusted gross income	2,675,594	0	0	6,751	184,922	8,711	185,136
\$1 under \$5,000	11,633,370	880,556	964,764	* 890	* 2,278	875,009	92,406
\$5,000 under \$10,000	11,786,747	3,931,639	7,022,667	2,336	316	3,932,334	701,254
\$10,000 under \$15,000	11,711,680	6,631,856	27,161,757	850	1,138	6,635,470	2,710,778
\$15,000 under \$20,000	10,937,694	7,958,803	54,399,481	2,202	3,649	7,960,548	5,795,585
\$20,000 under \$25,000	9,912,261	8,830,458	84,959,346	2,668	2,880	8,828,936	9,784,380
\$25,000 under \$30,000	8,749,761	8,252,297	111,592,271	1,513	11,746	8,251,473	13,339,066
\$30,000 under \$40,000	14,151,824	13,733,631	265,074,215	3,811	11,993	13,732,197	32,980,877
\$40,000 under \$50,000	10,687,193	10,511,657	284,972,064	7,815	17,190	10,512,872	38,120,185
\$50,000 under \$75,000	18,854,917	18,708,802	743,787,518	87,680	105,899	18,712,718	107,459,776
\$75,000 under \$100,000	11,140,408	11,102,730	660,346,861	129,240	180,430	11,103,860	99,778,247
\$100,000 under \$200,000	12,088,423	12,067,176	1,181,233,605	1,096,666	2,128,778	12,073,036	216,003,453
\$200,000 under \$500,000	3,121,485	3,116,212	731,857,821	2,242,146	10,982,445	3,118,500	179,370,453
\$500,000 under \$1,000,000	589,306	588,218	348,055,997	** 381,972	** 7,930,923	588,799	95,958,665
\$1,000,000 under \$1,500,000	150,431	150,188	161,556,432	**	**	150,295	45,067,137
\$1,500,000 under \$2,000,000	64,007	63,844	98,151,682	**	**	63,955	27,349,574
\$2,000,000 under \$5,000,000	98,724	98,492	265,082,448	**	**	98,640	73,466,456
\$5,000,000 under \$10,000,000	24,975	24,914	153,833,151	**	**	24,954	40,595,481
\$10,000,000 or more	15,956	15,931	399,093,365	**	**	15,949	94,096,462
<b>Taxable returns, total</b>	<b>92,740,927</b>	<b>92,713,707</b>	<b>5,460,467,126</b>	<b>3,956,902</b>	<b>21,556,222</b>	<b>92,740,927</b>	<b>1,069,743,976</b>
<b>Nontaxable returns, total</b>	<b>45,653,826</b>	<b>13,953,695</b>	<b>118,678,317</b>	<b>9,638</b>	<b>8,364</b>	<b>13,947,327</b>	<b>13,111,394</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>46,091,502</b>	<b>58,938,971</b>	<b>6,466,792</b>	<b>3,486,637</b>	<b>98,261</b>	<b>14,571</b>	<b>25,741,511</b>	<b>31,741,551</b>
No adjusted gross income	4,602	3,925	* 4	* 5	** 315	** 224	3,602	3,070
\$1 under \$5,000	128,710	3,722	* 625	* 223	**	**	* 2,095	* 904
\$5,000 under \$10,000	680,091	46,864	0	0	* 1,658	* 98	* 2,943	* 260
\$10,000 under \$15,000	1,812,137	337,648	34,535	4,404	53,739	9,898	223,656	23,639
\$15,000 under \$20,000	3,085,853	1,036,307	258,485	70,167	32,616	3,141	1,294,236	355,340
\$20,000 under \$25,000	4,290,763	2,282,688	424,355	219,309	9,932	1,211	2,066,202	1,026,261
\$25,000 under \$30,000	3,569,803	2,942,500	456,804	300,522	0	0	2,147,348	1,545,132
\$30,000 under \$40,000	5,849,213	5,687,787	757,388	477,339	0	0	3,670,668	3,604,360
\$40,000 under \$50,000	4,699,854	5,610,678	587,976	314,945	0	0	3,057,747	4,033,045
\$50,000 under \$75,000	8,424,127	13,016,392	1,351,595	723,722	0	0	6,098,909	9,839,487
\$75,000 under \$100,000	5,877,571	9,758,876	1,059,945	556,015	0	0	4,053,416	7,001,516
\$100,000 under \$200,000	5,757,978	6,622,352	1,263,315	678,382	0	0	3,119,295	4,307,293
\$200,000 under \$500,000	1,327,157	2,329,368	236,082	121,568	0	0	1,393	1,243
\$500,000 under \$1,000,000	342,863	1,744,714	** 35,682	** 20,034	0	0	0	0
\$1,000,000 under \$1,500,000	96,453	941,955	**	**	0	0	0	0
\$1,500,000 under \$2,000,000	43,087	628,879	**	**	0	0	0	0
\$2,000,000 under \$5,000,000	69,452	1,820,947	**	**	0	0	0	0
\$5,000,000 under \$10,000,000	18,816	1,038,960	**	**	0	0	0	0
\$10,000,000 or more	12,972	3,084,408	**	**	0	0	0	0
<b>Taxable returns, total</b>	<b>32,144,174</b>	<b>45,827,577</b>	<b>4,355,890</b>	<b>2,246,696</b>	<b>55,360</b>	<b>8,278</b>	<b>16,167,659</b>	<b>24,080,565</b>
<b>Nontaxable returns, total</b>	<b>13,947,327</b>	<b>13,111,394</b>	<b>2,110,902</b>	<b>1,239,941</b>	<b>42,901</b>	<b>6,293</b>	<b>9,573,852</b>	<b>7,660,986</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—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		Residential energy credits		Adoption credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
<b>All returns, total</b>	<b>7,725,138</b>	<b>7,022,420</b>	<b>5,192,133</b>	<b>893,957</b>	<b>4,344,189</b>	<b>1,000,149</b>	<b>93,369</b>	<b>351,184</b>
No adjusted gross income	** 517	** 327	273	92	**	**	* 38	* 57
\$1 under \$5,000	**	**	* 106	* 106	0	0	0	0
\$5,000 under \$10,000	86,557	8,246	43,737	2,886	** 3,019	** 35	0	0
\$10,000 under \$15,000	497,570	172,644	259,377	60,963	33,268	3,985	0	0
\$15,000 under \$20,000	695,625	425,403	608,572	84,049	59,955	8,809	* 1,007	* 371
\$20,000 under \$25,000	740,224	594,529	1,184,202	197,554	102,428	19,552	* 1,098	* 456
\$25,000 under \$30,000	637,674	550,663	631,116	161,471	123,740	28,143	* 1,632	* 1,568
\$30,000 under \$40,000	1,229,482	1,120,372	1,296,260	196,164	374,836	73,888	9,551	11,922
\$40,000 under \$50,000	841,353	847,007	1,167,867	190,627	399,364	86,920	12,547	18,967
\$50,000 under \$75,000	1,570,901	1,705,504	* 625	* 44	1,074,168	239,835	30,625	98,193
\$75,000 under \$100,000	1,274,749	1,526,097	0	0	856,555	192,403	16,623	64,195
\$100,000 under \$200,000	150,487	71,628	0	0	1,054,189	266,052	19,439	150,208
\$200,000 under \$500,000	0	0	0	0	223,150	66,919	** 809	** 5,248
\$500,000 under \$1,000,000	0	0	0	0	** 39,515	** 13,610	**	**
\$1,000,000 under \$1,500,000	0	0	0	0	**	**	**	**
\$1,500,000 under \$2,000,000	0	0	0	0	**	**	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	**	**	**	**
\$5,000,000 under \$10,000,000	0	0	0	0	**	**	0	0
\$10,000,000 or more	0	0	0	0	**	**	0	0
<b>Taxable returns, total</b>	<b>5,453,195</b>	<b>5,098,239</b>	<b>3,152,302</b>	<b>489,012</b>	<b>4,070,368</b>	<b>940,565</b>	<b>34,564</b>	<b>144,994</b>
<b>Nontaxable returns, total</b>	<b>2,271,942</b>	<b>1,924,182</b>	<b>2,039,831</b>	<b>404,945</b>	<b>273,821</b>	<b>59,585</b>	<b>58,804</b>	<b>206,190</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit		General business 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)
<b>All returns, total</b>	<b>2,960,172</b>	<b>797,162</b>	<b>359,098</b>	<b>1,032,247</b>	<b>6,418,317</b>	<b>10,958,470</b>	<b>386,681</b>	<b>1,302,464</b>
No adjusted gross income	* 9	* 3	0	0	151	13	0	0
\$1 under \$5,000	* 637	* 90	0	0	125,978	2,391	0	0
\$5,000 under \$10,000	447,503	32,357	* 727	* 42	95,754	2,666	* 1,949	* 199
\$10,000 under \$15,000	642,247	54,465	* 634	* 64	122,013	6,335	* 3,913	* 832
\$15,000 under \$20,000	212,941	76,138	* 631	* 109	122,772	10,332	* 1,611	* 2,239
\$20,000 under \$25,000	398,815	202,245	5,532	3,061	143,642	14,044	* 1,911	* 1,299
\$25,000 under \$30,000	727,259	316,809	4,233	2,701	155,818	23,334	8,029	5,533
\$30,000 under \$40,000	530,760	115,055	4,226	4,406	312,213	45,483	21,404	28,636
\$40,000 under \$50,000	0	0	8,417	16,095	361,082	41,338	21,256	37,756
\$50,000 under \$75,000	0	0	26,071	20,291	952,000	206,183	65,719	133,501
\$75,000 under \$100,000	0	0	34,659	38,395	854,194	214,073	66,524	128,993
\$100,000 under \$200,000	0	0	163,170	165,391	1,708,249	754,929	114,331	178,259
\$200,000 under \$500,000	0	0	55,347	140,800	960,785	1,920,006	24,042	44,805
\$500,000 under \$1,000,000	0	0	34,495	159,886	288,317	1,432,537	24,827	102,599
\$1,000,000 under \$1,500,000	0	0	8,887	110,331	84,665	739,541	9,788	70,010
\$1,500,000 under \$2,000,000	0	0	3,635	60,006	38,493	494,282	5,446	63,183
\$2,000,000 under \$5,000,000	0	0	5,976	155,298	62,732	1,471,381	10,008	167,716
\$5,000,000 under \$10,000,000	0	0	1,570	69,269	17,310	839,138	3,275	111,007
\$10,000,000 or more	0	0	887	86,103	12,151	2,740,464	2,649	225,896
<b>Taxable returns, total</b>	<b>1,191,208</b>	<b>275,639</b>	<b>338,391</b>	<b>987,308</b>	<b>6,207,200</b>	<b>10,014,389</b>	<b>349,510</b>	<b>1,240,829</b>
<b>Nontaxable returns, total</b>	<b>1,768,964</b>	<b>521,523</b>	<b>20,706</b>	<b>44,940</b>	<b>211,117</b>	<b>944,081</b>	<b>37,171</b>	<b>61,634</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—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	
	Empowerment zone and community renewal 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)
<b>All returns, total</b>	<b>32,209</b>	<b>120,603</b>	<b>79,911</b>	<b>168,593</b>	<b>92,740,926</b>	<b>1,023,916,399</b>	<b>92,740,927</b>	<b>1,023,920,139</b>
No adjusted gross income	43	26	* 14	* 113	6,301	181,211	6,301	181,211
\$1 under \$5,000	0	0	0	0	856,788	88,684	856,788	88,684
\$5,000 under \$10,000	* 1,299	* 44	* 650	* 6	3,368,135	654,390	3,368,135	654,390
\$10,000 under \$15,000	0	0	** 1,614	** 419	5,775,871	2,373,130	5,775,871	2,373,130
\$15,000 under \$20,000	0	0	**	**	5,720,555	4,759,278	5,720,555	4,759,278
\$20,000 under \$25,000	0	0	* 4,013	* 2,070	5,853,087	7,501,691	5,853,087	7,501,691
\$25,000 under \$30,000	0	0	* 827	* 637	5,777,215	10,396,566	5,777,215	10,396,566
\$30,000 under \$40,000	0	0	* 1,725	* 2,805	11,156,227	27,293,090	11,156,227	27,293,090
\$40,000 under \$50,000	* 625	* 618	9,492	14,183	9,329,664	32,509,507	9,329,664	32,509,507
\$50,000 under \$75,000	* 2,049	* 3,511	16,717	28,418	17,817,863	94,443,384	17,817,863	94,443,395
\$75,000 under \$100,000	* 2,081	* 6,939	16,552	25,753	10,981,207	90,019,371	10,981,207	90,019,371
\$100,000 under \$200,000	4,865	9,765	19,902	38,296	12,041,382	209,381,101	12,041,382	209,381,101
\$200,000 under \$500,000	** 21,246	** 99,701	5,020	6,926	3,115,243	177,041,085	3,115,244	177,041,086
\$500,000 under \$1,000,000	**	**	** 3,386	** 48,966	588,046	94,213,951	588,046	94,213,951
\$1,000,000 under \$1,500,000	**	**	**	**	150,100	44,125,182	150,100	44,125,224
\$1,500,000 under \$2,000,000	**	**	**	**	63,863	26,720,695	63,863	26,721,295
\$2,000,000 under \$5,000,000	**	**	**	**	98,525	71,645,509	98,525	71,647,095
\$5,000,000 under \$10,000,000	**	**	**	**	24,924	39,556,521	24,924	39,556,521
\$10,000,000 or more	**	**	**	**	15,929	91,012,054	15,929	91,013,554
<b>Taxable returns, total</b>	<b>29,574</b>	<b>114,558</b>	<b>73,655</b>	<b>152,082</b>	<b>92,740,926</b>	<b>1,023,916,399</b>	<b>92,740,927</b>	<b>1,023,920,139</b>
<b>Nontaxable returns, total</b>	<b>2,635</b>	<b>6,045</b>	<b>6,256</b>	<b>16,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>22,616,201</b>	<b>53,821,990</b>	<b>5,148,030</b>	<b>4,347,720</b>	<b>17,074,708</b>	<b>47,842,244</b>	<b>355,457</b>	<b>73,109</b>
No adjusted gross income	274,498	513,983	37,401	55,284	227,919	426,829	3,010	1,820
\$1 under \$5,000	1,350,300	635,544	90,714	15,289	1,223,200	593,978	33,592	2,162
\$5,000 under \$10,000	1,942,922	1,794,289	144,235	46,450	1,751,376	1,728,692	48,734	7,064
\$10,000 under \$15,000	1,940,919	2,528,050	190,304	55,012	1,714,841	2,453,102	47,030	13,614
\$15,000 under \$20,000	1,442,821	2,038,165	254,414	76,469	1,154,425	1,949,281	28,815	8,693
\$20,000 under \$25,000	1,172,082	1,757,227	289,699	97,668	850,630	1,649,327	22,900	2,879
\$25,000 under \$30,000	1,048,195	1,840,000	253,822	94,758	776,607	1,732,300	17,170	2,733
\$30,000 under \$40,000	1,901,028	3,192,333	575,878	276,063	1,300,938	2,895,477	28,115	3,870
\$40,000 under \$50,000	1,646,372	3,043,529	494,671	303,670	1,138,138	2,713,697	27,703	7,307
\$50,000 under \$75,000	3,296,269	6,833,857	1,110,130	848,562	2,175,980	5,918,754	34,382	7,669
\$75,000 under \$100,000	2,316,893	5,861,893	770,091	738,691	1,504,737	5,072,370	24,760	2,543
\$100,000 under \$200,000	2,852,443	10,788,086	785,695	1,271,887	2,035,499	9,334,868	32,619	10,659
\$200,000 under \$500,000	1,028,307	7,016,379	130,846	414,780	866,406	6,359,989	6,000	1,628
\$500,000 under \$1,000,000	240,680	2,456,259	13,158	35,326	215,205	2,283,778	408	260
\$1,000,000 under \$1,500,000	63,421	812,116	3,177	8,325	55,824	745,609	* 75	* 42
\$1,500,000 under \$2,000,000	29,440	448,666	1,332	2,826	25,190	397,857	* 69	* 96
\$2,000,000 under \$5,000,000	47,389	1,063,849	1,801	4,317	40,088	901,389	67	57
\$5,000,000 under \$10,000,000	12,902	399,273	411	999	10,478	273,086	* 6	* 1
\$10,000,000 or more	9,321	798,488	252	1,344	7,226	411,863	* 3	* 12
<b>Taxable returns, total</b>	<b>14,629,554</b>	<b>42,527,052</b>	<b>4,110,643</b>	<b>3,910,881</b>	<b>10,207,763</b>	<b>37,162,491</b>	<b>188,291</b>	<b>40,785</b>
<b>Nontaxable returns, total</b>	<b>7,986,646</b>	<b>11,294,938</b>	<b>1,037,386</b>	<b>436,839</b>	<b>6,866,945</b>	<b>10,679,754</b>	<b>167,166</b>	<b>32,323</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>225,441</b>	<b>917,524</b>	<b>4,874,407</b>	<b>4,518,182</b>	<b>96,815,936</b>	<b>1,071,872,816</b>	<b>133,577,700</b>	<b>1,189,243,053</b>
No adjusted gross income	8,054	25,352	99,751	59,979	234,675	605,713	2,091,933	3,057,365
\$1 under \$5,000	* 4,972	* 23,652	632,493	195,178	1,961,072	522,445	9,806,598	2,010,493
\$5,000 under \$10,000	* 1,017	* 11,505	1,329,882	927,439	4,273,801	1,507,457	10,850,924	4,986,618
\$10,000 under \$15,000	2,027	5,189	1,137,179	1,472,211	6,162,879	3,401,938	11,084,693	9,062,741
\$15,000 under \$20,000	* 10	* 109	585,303	852,734	6,030,067	5,882,011	10,602,199	13,397,440
\$20,000 under \$25,000	3,828	5,744	426,698	506,835	6,069,837	8,616,321	9,761,499	17,531,549
\$25,000 under \$30,000	2,696	7,922	349,837	338,544	5,996,355	11,670,718	8,640,262	20,664,534
\$30,000 under \$40,000	4,569	12,809	313,265	165,263	11,449,525	29,955,773	14,063,203	47,622,449
\$40,000 under \$50,000	7,770	15,720	0	0	9,520,537	35,318,058	10,636,008	50,848,602
\$50,000 under \$75,000	18,590	48,344	0	0	17,992,950	101,071,554	18,799,091	131,428,282
\$75,000 under \$100,000	12,773	21,400	0	0	11,011,908	95,846,923	11,119,289	116,630,450
\$100,000 under \$200,000	44,609	146,469	0	0	12,053,684	220,160,149	12,067,238	232,587,861
\$200,000 under \$500,000	59,457	208,996	0	0	3,116,774	184,057,465	3,113,887	172,568,275
\$500,000 under \$1,000,000	24,131	122,850	0	0	588,341	96,670,210	587,651	89,986,092
\$1,000,000 under \$1,500,000	8,856	43,811	0	0	150,168	44,937,341	150,016	42,154,442
\$1,500,000 under \$2,000,000	5,149	33,687	0	0	63,899	27,169,961	63,821	26,009,747
\$2,000,000 under \$5,000,000	9,910	71,003	0	0	98,582	72,710,944	98,510	69,623,527
\$5,000,000 under \$10,000,000	3,591	38,797	0	0	24,945	39,955,794	24,945	40,529,166
\$10,000,000 or more	3,433	74,166	0	0	15,936	91,812,042	15,934	98,543,421
<b>Taxable returns, total</b>	<b>198,303</b>	<b>784,303</b>	<b>0</b>	<b>0</b>	<b>92,735,610</b>	<b>1,066,446,822</b>	<b>91,370,329</b>	<b>1,143,475,027</b>
<b>Nontaxable returns, total</b>	<b>27,138</b>	<b>133,222</b>	<b>4,874,407</b>	<b>4,518,182</b>	<b>4,080,325</b>	<b>5,425,994</b>	<b>42,207,371</b>	<b>45,768,026</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>120,500,889</b>	<b>843,094,979</b>	<b>11,128,072</b>	<b>252,998,613</b>	<b>15,590,592</b>	<b>16,248,889</b>	<b>1,758,125</b>	<b>86,530,919</b>
No adjusted gross income	543,659	1,537,951	121,921	1,193,395	191,526	333,488	25,596	221,047
\$1 under \$5,000	8,148,662	1,593,602	148,746	244,089	61,269	55,604	62,136	34,423
\$5,000 under \$10,000	9,042,344	4,342,997	222,499	364,730	105,902	95,921	43,858	50,702
\$10,000 under \$15,000	9,262,164	8,124,226	302,534	568,385	2,367,863	783,794	39,539	62,941
\$15,000 under \$20,000	9,460,396	12,314,252	372,614	694,208	3,137,032	2,584,575	50,622	85,804
\$20,000 under \$25,000	9,025,994	16,259,759	384,908	894,306	2,961,453	3,262,558	40,776	89,643
\$25,000 under \$30,000	8,070,267	19,231,986	416,191	1,081,420	2,102,992	2,741,593	43,610	93,687
\$30,000 under \$40,000	13,309,957	44,568,272	786,319	2,405,596	2,445,860	3,422,949	78,137	212,336
\$40,000 under \$50,000	10,140,720	47,309,404	815,170	2,998,942	1,183,472	1,596,862	72,697	179,722
\$50,000 under \$75,000	17,914,569	120,696,792	1,910,619	9,295,866	890,653	1,175,910	181,272	726,260
\$75,000 under \$100,000	10,637,829	105,000,357	1,464,943	10,231,775	116,758	156,629	158,898	890,356
\$100,000 under \$200,000	11,393,266	197,436,470	2,352,445	30,166,318	25,807	39,005	375,823	3,480,153
\$200,000 under \$500,000	2,769,579	118,189,232	1,238,076	45,296,907	* 5	* 3	329,319	8,077,124
\$500,000 under \$1,000,000	492,587	49,541,540	338,907	32,359,619	0	0	125,215	7,817,533
\$1,000,000 under \$1,500,000	122,881	19,858,154	101,749	17,101,762	0	0	43,596	5,120,226
\$1,500,000 under \$2,000,000	51,516	10,929,349	45,654	11,259,484	0	0	22,574	3,789,829
\$2,000,000 under \$5,000,000	80,304	27,490,291	71,876	29,568,901	0	0	41,253	12,506,564
\$5,000,000 under \$10,000,000	20,736	14,132,192	19,599	17,074,056	0	0	13,134	9,304,684
\$10,000,000 or more	13,459	24,538,153	13,302	40,198,855	0	0	10,068	33,787,884
<b>Taxable returns, total</b>	<b>85,968,447</b>	<b>803,651,494</b>	<b>10,008,399</b>	<b>248,617,510</b>	<b>5,503</b>	<b>11,422</b>	<b>1,586,183</b>	<b>86,012,496</b>
<b>Nontaxable returns, total</b>	<b>34,532,443</b>	<b>39,443,485</b>	<b>1,119,673</b>	<b>4,381,103</b>	<b>15,585,088</b>	<b>16,237,467</b>	<b>171,941</b>	<b>518,424</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>All returns, total</b>	<b>1,443,437</b>	<b>2,288,806</b>	<b>318,754</b>	<b>85,905</b>	<b>84,547</b>	<b>52,199</b>	<b>22,397</b>	<b>27,567</b>
No adjusted gross income	5,014	9,239	22,881	6,329	684	362	* 30	* 220
\$1 under \$5,000	* 494	* 2,125	11,104	2,745	0	0	0	0
\$5,000 under \$10,000	* 73	* 248	13,546	3,337	* 1,299	* 21	* 1,055	* 996
\$10,000 under \$15,000	* 1,000	* 930	20,342	20,943	* 3,834	* 773	* 2,944	* 3,012
\$15,000 under \$20,000	* 1,232	* 4,498	24,358	5,858	* 1,632	* 1,464	* 2,288	* 4,590
\$20,000 under \$25,000	* 811	* 1,722	24,065	4,592	* 1,254	* 258	0	0
\$25,000 under \$30,000	1,355	2,119	18,714	3,448	* 1,278	* 439	* 2,646	* 1,974
\$30,000 under \$40,000	1,268	1,759	39,784	6,119	6,216	1,694	* 2,928	* 2,249
\$40,000 under \$50,000	796	566	28,361	5,734	* 2,506	* 190	* 631	* 597
\$50,000 under \$75,000	12,516	8,337	54,087	9,726	10,142	5,273	* 6,089	* 7,462
\$75,000 under \$100,000	123,612	44,592	30,374	5,481	4,690	1,401	* 3,311	* 4,781
\$100,000 under \$200,000	818,639	965,048	19,262	3,861	30,941	10,700	* 434	* 1,435
\$200,000 under \$500,000	371,658	854,933	7,857	2,623	12,059	4,772	0	0
\$500,000 under \$1,000,000	65,153	230,919	2,109	1,573	4,582	7,088	* 40	* 252
\$1,000,000 under \$1,500,000	16,374	64,017	566	509	1,164	2,625	0	0
\$1,500,000 under \$2,000,000	6,907	26,995	287	703	627	421	0	0
\$2,000,000 under \$5,000,000	11,297	47,536	568	764	1,032	4,916	0	0
\$5,000,000 under \$10,000,000	3,204	14,032	231	661	350	2,328	0	0
\$10,000,000 or more	2,034	9,191	257	898	256	7,472	0	0
<b>Taxable returns, total</b>	<b>1,428,765</b>	<b>2,262,757</b>	<b>198,664</b>	<b>39,983</b>	<b>76,406</b>	<b>48,949</b>	<b>17,710</b>	<b>19,760</b>
<b>Nontaxable returns, total</b>	<b>14,672</b>	<b>26,050</b>	<b>120,090</b>	<b>45,922</b>	<b>8,141</b>	<b>3,250</b>	<b>* 4,687</b>	<b>* 7,807</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—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		Federal telephone excise tax credit		Overpayment			
	Number of returns	Amount	Number of returns	Amount	Total		Refunded	
					Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
<b>All returns, total</b>	<b>20,268,821</b>	<b>39,072,222</b>	<b>96,873,353</b>	<b>4,164,063</b>	<b>109,915,823</b>	<b>295,796,995</b>	<b>107,001,071</b>	<b>250,941,390</b>
No adjusted gross income	137,223	126,381	1,903,631	88,822	2,097,577	3,171,882	2,036,981	2,587,142
\$1 under \$5,000	2,512,414	1,622,141	3,584,433	133,508	9,342,616	3,528,564	9,280,210	3,464,671
\$5,000 under \$10,000	4,240,682	6,688,442	5,670,531	223,587	10,231,326	10,979,390	10,162,954	10,904,118
\$10,000 under \$15,000	3,731,353	11,214,308	7,034,712	281,531	10,139,760	18,615,945	10,057,125	18,478,374
\$15,000 under \$20,000	3,147,195	9,212,446	7,058,989	286,765	9,599,099	20,401,353	9,485,966	20,199,416
\$20,000 under \$25,000	2,922,994	6,218,585	6,775,377	281,270	8,550,466	19,505,984	8,452,755	19,328,517
\$25,000 under \$30,000	2,117,333	2,959,402	6,045,308	249,460	7,393,366	15,922,155	7,286,524	15,728,664
\$30,000 under \$40,000	1,459,628	1,030,518	10,388,101	424,424	11,883,314	24,681,511	11,693,933	24,252,130
\$40,000 under \$50,000	0	0	8,438,148	353,446	8,492,916	20,392,015	8,324,354	19,895,541
\$50,000 under \$75,000	0	0	15,568,233	678,567	14,358,673	40,520,496	13,964,304	39,386,837
\$75,000 under \$100,000	0	0	9,677,565	451,706	8,343,244	28,719,625	8,007,959	27,181,289
\$100,000 under \$200,000	0	0	10,927,095	523,876	7,601,496	34,868,173	7,011,750	31,026,983
\$200,000 under \$500,000	0	0	2,915,943	142,684	1,422,419	14,702,311	1,031,908	8,783,136
\$500,000 under \$1,000,000	0	0	552,340	27,567	269,394	7,428,893	136,081	2,788,201
\$1,000,000 under \$1,500,000	0	0	142,056	7,150	72,818	3,952,383	28,868	1,159,524
\$1,500,000 under \$2,000,000	0	0	60,503	2,965	33,051	2,654,532	11,978	718,106
\$2,000,000 under \$5,000,000	0	0	91,940	4,556	55,990	7,479,427	18,898	1,682,960
\$5,000,000 under \$10,000,000	0	0	23,512	1,212	16,490	4,882,242	5,109	1,032,560
\$10,000,000 or more	0	0	14,936	968	11,809	13,390,114	3,415	2,343,218
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>68,297,214</b>	<b>2,822,078</b>	<b>68,624,895</b>	<b>198,664,295</b>	<b>66,060,113</b>	<b>155,239,335</b>
<b>Nontaxable returns, total</b>	<b>20,268,821</b>	<b>39,072,222</b>	<b>28,576,138</b>	<b>1,341,985</b>	<b>41,290,928</b>	<b>97,132,700</b>	<b>40,940,959</b>	<b>95,702,055</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2006—Continued**

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

Size of adjusted gross income	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2007 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)
<b>All returns, total</b>	<b>3,978,421</b>	<b>44,855,606</b>	<b>26,694,105</b>	<b>126,289,889</b>	<b>6,496,924</b>	<b>1,770,962</b>
No adjusted gross income	75,641	584,740	146,148	295,209	38,023	5,345
\$1 under \$5,000	78,690	63,892	1,525,770	373,785	23,221	1,417
\$5,000 under \$10,000	95,296	75,272	1,295,658	744,897	154,714	8,241
\$10,000 under \$15,000	115,242	137,570	1,456,103	1,009,385	241,155	16,647
\$15,000 under \$20,000	158,669	201,937	1,275,723	1,182,821	223,795	18,721
\$20,000 under \$25,000	140,055	177,467	1,339,787	1,283,123	251,210	20,530
\$25,000 under \$30,000	150,480	193,490	1,341,929	1,483,473	263,321	24,420
\$30,000 under \$40,000	275,283	429,380	2,251,033	2,979,998	496,378	47,568
\$40,000 under \$50,000	252,840	496,475	2,181,048	3,557,999	531,592	57,402
\$50,000 under \$75,000	564,188	1,133,659	4,465,446	9,330,748	1,134,001	135,514
\$75,000 under \$100,000	473,817	1,538,336	2,786,425	7,930,562	823,782	116,752
\$100,000 under \$200,000	800,836	3,841,190	4,466,245	22,698,609	1,371,370	288,114
\$200,000 under \$500,000	497,394	5,919,175	1,683,970	26,578,547	686,992	387,049
\$500,000 under \$1,000,000	158,714	4,640,692	316,639	14,323,612	160,172	210,600
\$1,000,000 under \$1,500,000	50,822	2,792,859	76,776	6,828,434	42,743	93,152
\$1,500,000 under \$2,000,000	24,199	1,936,426	30,636	3,864,073	17,282	49,327
\$2,000,000 under \$5,000,000	42,978	5,796,467	42,254	10,719,392	27,150	152,548
\$5,000,000 under \$10,000,000	13,257	3,849,682	8,400	4,358,202	6,301	49,332
\$10,000,000 or more	10,019	11,046,896	4,113	6,747,018	3,721	88,284
<b>Taxable returns, total</b>	<b>3,460,433</b>	<b>43,424,961</b>	<b>23,999,118</b>	<b>123,342,331</b>	<b>5,901,325</b>	<b>1,711,861</b>
<b>Nontaxable returns, total</b>	<b>517,988</b>	<b>1,430,645</b>	<b>2,694,987</b>	<b>2,947,558</b>	<b>595,599</b>	<b>59,101</b>

\* 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 \$16.2 billion for 2006.

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



# Individual Income Tax Returns, 2006

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2006**

[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)
<b>Returns with itemized deductions, total</b>	<b>49,123,555</b>	<b>1,229,237,288</b>	<b>6,789,435</b>	<b>35,152,244</b>	<b>10,208,792</b>	<b>70,704,272</b>	<b>10,208,792</b>	<b>110,362,922</b>
Under \$5,000	345,274	5,468,507	0	0	217,097	1,367,937	217,097	1,411,489
\$5,000 under \$10,000	577,704	8,464,825	0	0	357,885	2,790,638	357,885	2,999,486
\$10,000 under \$15,000	1,029,474	15,044,424	0	0	661,891	4,911,481	661,891	5,535,883
\$15,000 under \$20,000	1,276,531	19,170,566	0	0	696,209	5,354,006	696,209	6,270,423
\$20,000 under \$25,000	1,536,608	21,996,060	0	0	683,735	4,248,006	683,735	5,403,435
\$25,000 under \$30,000	1,821,779	26,575,063	0	0	720,353	4,604,854	720,353	6,088,208
\$30,000 under \$35,000	2,081,379	30,574,934	0	0	693,418	4,027,111	693,418	5,717,585
\$35,000 under \$40,000	2,281,800	34,643,012	0	0	685,398	3,836,680	685,398	5,764,769
\$40,000 under \$45,000	2,267,677	34,761,045	0	0	608,110	3,762,008	608,110	5,697,762
\$45,000 under \$50,000	2,278,685	37,078,153	0	0	587,677	3,643,363	587,677	5,732,346
\$50,000 under \$55,000	2,317,981	39,161,210	0	0	566,417	3,273,871	566,417	5,502,434
\$55,000 under \$60,000	2,194,389	38,656,850	0	0	467,017	2,611,974	467,017	4,623,468
\$60,000 under \$75,000	6,306,552	119,015,544	* 137	* 7	1,205,366	7,919,043	1,205,366	13,988,154
\$75,000 under \$100,000	8,297,996	174,668,813	102,855	23,483	1,147,674	8,010,216	1,147,674	15,387,801
\$100,000 under \$200,000	10,655,930	299,344,593	2,833,121	1,270,065	819,457	7,763,421	819,457	15,563,471
\$200,000 under \$500,000	2,962,237	141,755,680	2,962,137	8,188,936	83,677	2,055,845	83,677	3,728,300
\$500,000 under \$1,000,000	552,797	49,648,717	552,466	5,858,010	6,326	408,830	6,326	709,305
\$1,000,000 under \$1,500,000	142,284	20,077,961	142,277	2,948,618	746	63,807	746	131,461
\$1,500,000 under \$2,000,000	61,068	11,936,247	61,063	1,841,180	206	31,182	206	58,067
\$2,000,000 under \$5,000,000	95,326	30,051,854	95,309	4,922,580	123	15,454	123	39,488
\$5,000,000 under \$10,000,000	24,348	17,653,722	24,341	2,841,111	** 10	** 4,545	** 10	** 9,589
\$10,000,000 or more	15,735	53,489,509	15,729	7,258,254	**	**	**	**
<b>Taxable returns with itemized deductions, total</b>	<b>42,402,082</b>	<b>1,073,985,426</b>	<b>6,775,400</b>	<b>35,097,675</b>	<b>7,264,140</b>	<b>41,984,625</b>	<b>7,264,140</b>	<b>76,141,023</b>
<b>Nontaxable returns with itemized deductions, total</b>	<b>6,721,474</b>	<b>155,251,862</b>	<b>14,035</b>	<b>54,569</b>	<b>2,944,652</b>	<b>28,719,647</b>	<b>2,944,652</b>	<b>34,221,899</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2006—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	Amount	Total	
Number of returns			Amount	Number of returns			Amount	Number of returns
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Returns with itemized deductions, total</b>	<b>10,207,311</b>	<b>39,659,600</b>	<b>48,660,923</b>	<b>432,774,100</b>	<b>46,915,714</b>	<b>265,306,032</b>	<b>35,666,458</b>	<b>246,381,591</b>
Under \$5,000	215,616	43,553	322,484	1,091,230	277,155	269,667	93,675	177,369
\$5,000 under \$10,000	357,885	208,848	551,708	1,530,443	481,024	314,328	186,039	175,255
\$10,000 under \$15,000	661,891	624,402	980,400	2,461,698	875,214	575,271	326,542	282,710
\$15,000 under \$20,000	696,209	916,417	1,232,624	3,391,832	1,102,151	860,560	548,423	535,277
\$20,000 under \$25,000	683,735	1,155,428	1,498,621	4,168,222	1,399,056	1,358,901	762,030	807,300
\$25,000 under \$30,000	720,353	1,483,354	1,766,088	5,227,676	1,646,179	1,845,996	1,064,169	1,360,042
\$30,000 under \$35,000	693,418	1,690,474	2,037,765	6,627,559	1,924,399	2,535,874	1,318,487	1,955,115
\$35,000 under \$40,000	685,398	1,928,090	2,240,619	7,773,768	2,120,969	3,240,458	1,580,095	2,687,651
\$40,000 under \$45,000	608,110	1,935,754	2,231,199	8,401,705	2,123,804	3,746,087	1,566,801	3,115,904
\$45,000 under \$50,000	587,677	2,088,983	2,263,424	9,409,964	2,188,871	4,355,360	1,660,365	3,690,536
\$50,000 under \$55,000	566,417	2,228,563	2,304,102	10,197,319	2,233,681	4,808,637	1,689,511	4,093,871
\$55,000 under \$60,000	467,017	2,011,493	2,183,590	10,538,408	2,103,113	5,046,648	1,629,041	4,351,034
\$60,000 under \$75,000	1,205,366	6,069,111	6,274,174	34,248,675	6,089,601	17,517,205	4,881,337	15,612,337
\$75,000 under \$100,000	1,147,674	7,377,585	8,281,651	55,727,801	8,081,139	29,850,662	6,586,019	27,016,616
\$100,000 under \$200,000	819,457	7,800,050	10,642,872	111,054,876	10,456,114	63,981,487	8,641,327	59,323,020
\$200,000 under \$500,000	83,677	1,672,455	2,960,017	64,770,705	2,930,430	42,928,132	2,398,821	40,731,516
\$500,000 under \$1,000,000	6,326	300,475	551,385	27,064,821	546,749	20,545,408	456,786	19,929,203
\$1,000,000 under \$1,500,000	746	67,653	142,087	11,483,609	141,133	9,284,435	115,907	9,049,077
\$1,500,000 under \$2,000,000	206	26,885	60,950	7,079,805	60,579	5,928,443	50,331	5,811,672
\$2,000,000 under \$5,000,000	123	24,033	95,169	17,761,193	94,603	15,516,414	77,356	15,244,110
\$5,000,000 under \$10,000,000	* 8	* 3,403	24,299	10,024,660	24,140	9,135,130	20,194	8,997,205
\$10,000,000 or more	* 3	* 2,590	15,696	22,738,131	15,610	21,660,929	13,202	21,434,774
<b>Taxable returns with itemized deductions, total</b>	<b>7,264,141</b>	<b>34,157,348</b>	<b>42,160,935</b>	<b>405,613,605</b>	<b>40,949,825</b>	<b>256,489,189</b>	<b>32,271,740</b>	<b>239,812,765</b>
<b>Nontaxable returns with itemized deductions, total</b>	<b>2,943,170</b>	<b>5,502,252</b>	<b>6,499,988</b>	<b>27,160,495</b>	<b>5,965,889</b>	<b>8,816,843</b>	<b>3,394,718</b>	<b>6,568,827</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2006—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	Number of returns						
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Returns with itemized deductions, total</b>	<b>11,249,256</b>	<b>18,924,441</b>	<b>42,584,481</b>	<b>156,384,349</b>	<b>21,470,392</b>	<b>8,958,052</b>	<b>3,071,407</b>	<b>2,125,666</b>
Under \$5,000	183,480	92,298	245,754	749,048	93,531	62,168	13,723	10,348
\$5,000 under \$10,000	294,985	139,073	426,202	1,151,873	178,218	53,981	16,525	10,262
\$10,000 under \$15,000	548,671	292,561	762,491	1,760,448	324,198	85,585	36,966	40,395
\$15,000 under \$20,000	553,728	325,282	923,810	2,344,997	444,094	168,115	61,546	18,160
\$20,000 under \$25,000	637,026	551,601	1,130,445	2,604,984	589,402	174,770	64,612	29,567
\$25,000 under \$30,000	582,009	485,954	1,346,401	3,087,654	696,267	256,642	95,053	37,383
\$30,000 under \$35,000	605,912	580,759	1,632,333	3,751,871	873,163	302,034	104,258	37,780
\$35,000 under \$40,000	540,874	552,807	1,800,620	4,165,909	927,449	303,151	131,171	64,250
\$40,000 under \$45,000	557,003	630,184	1,797,302	4,290,350	938,122	323,322	113,345	41,946
\$45,000 under \$50,000	528,506	664,824	1,878,804	4,662,685	985,956	347,692	121,190	44,227
\$50,000 under \$55,000	544,170	714,766	1,960,188	4,971,652	1,014,387	364,659	129,565	52,370
\$55,000 under \$60,000	474,072	695,615	1,886,442	5,021,057	1,007,897	385,521	142,074	85,181
\$60,000 under \$75,000	1,208,264	1,904,868	5,609,716	15,465,617	2,875,959	1,113,557	376,357	152,296
\$75,000 under \$100,000	1,495,120	2,834,047	7,590,363	24,026,524	3,854,748	1,580,666	557,566	269,949
\$100,000 under \$200,000	1,814,787	4,658,467	9,964,895	44,131,009	5,027,429	2,389,639	768,909	552,741
\$200,000 under \$500,000	531,609	2,196,616	2,785,290	20,863,441	1,288,028	711,468	247,914	267,665
\$500,000 under \$1,000,000	89,964	616,205	522,929	6,220,681	225,168	181,165	56,392	117,567
\$1,000,000 under \$1,500,000	25,226	235,358	134,510	2,104,645	54,105	48,505	13,660	46,024
\$1,500,000 under \$2,000,000	10,248	116,771	57,813	1,099,851	22,978	24,431	6,158	27,081
\$2,000,000 under \$5,000,000	17,247	272,304	90,114	2,122,761	34,369	45,400	10,093	76,618
\$5,000,000 under \$10,000,000	3,946	137,925	23,095	839,226	8,990	17,613	2,559	32,690
\$10,000,000 or more	2,408	226,154	14,962	948,067	5,933	17,969	1,770	111,167
<b>Taxable returns with itemized deductions, total</b>	<b>8,678,085</b>	<b>16,676,425</b>	<b>37,168,506</b>	<b>139,411,250</b>	<b>18,850,117</b>	<b>7,796,727</b>	<b>2,777,151</b>	<b>1,916,439</b>
<b>Nontaxable returns with itemized deductions, total</b>	<b>2,571,170</b>	<b>2,248,016</b>	<b>5,415,974</b>	<b>16,973,100</b>	<b>2,620,275</b>	<b>1,161,325</b>	<b>294,256</b>	<b>209,227</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2006—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					
			Total		Paid to financial institutions		Paid to individuals	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Returns with itemized deductions, total</b>	<b>40,284,927</b>	<b>470,474,844</b>	<b>39,831,381</b>	<b>443,151,695</b>	<b>39,441,507</b>	<b>437,057,932</b>	<b>1,147,219</b>	<b>6,093,762</b>
Under \$5,000	230,562	2,542,276	228,045	2,528,322	227,353	2,491,897	5,460	36,425
\$5,000 under \$10,000	371,880	3,152,592	365,438	3,126,419	356,164	3,038,959	16,509	87,460
\$10,000 under \$15,000	665,639	5,664,579	656,883	5,615,944	650,536	5,523,181	13,740	92,763
\$15,000 under \$20,000	798,300	6,996,923	790,362	6,934,533	778,228	6,817,809	21,642	116,724
\$20,000 under \$25,000	1,061,899	9,100,590	1,053,810	8,991,482	1,035,978	8,875,649	31,552	115,833
\$25,000 under \$30,000	1,274,738	10,418,436	1,263,054	10,309,494	1,248,965	10,178,810	27,759	130,685
\$30,000 under \$35,000	1,569,953	12,794,118	1,559,783	12,658,751	1,545,261	12,517,017	27,555	141,734
\$35,000 under \$40,000	1,759,767	15,231,363	1,753,837	15,122,041	1,737,400	14,847,513	50,487	274,527
\$40,000 under \$45,000	1,759,440	14,724,513	1,749,360	14,574,844	1,721,042	14,301,051	49,472	273,794
\$45,000 under \$50,000	1,813,029	16,044,837	1,800,161	15,792,494	1,779,245	15,507,761	53,585	284,733
\$50,000 under \$55,000	1,893,944	16,994,245	1,880,746	16,807,805	1,860,603	16,640,307	47,638	167,499
\$55,000 under \$60,000	1,835,946	17,060,606	1,825,144	16,917,171	1,803,927	16,622,975	47,218	294,196
\$60,000 under \$75,000	5,399,720	51,856,847	5,368,506	51,385,966	5,315,086	50,720,992	143,282	664,974
\$75,000 under \$100,000	7,262,693	76,362,548	7,215,595	75,466,112	7,158,034	74,587,768	202,679	878,344
\$100,000 under \$200,000	9,345,914	122,673,860	9,250,722	120,380,179	9,188,506	119,065,113	289,522	1,315,066
\$200,000 under \$500,000	2,510,674	50,965,901	2,425,757	47,714,366	2,402,542	47,014,180	86,687	700,186
\$500,000 under \$1,000,000	454,208	13,863,175	417,098	11,276,276	410,181	10,994,641	21,039	281,635
\$1,000,000 under \$1,500,000	114,986	4,605,699	101,144	3,106,893	99,500	3,016,533	5,232	90,360
\$1,500,000 under \$2,000,000	49,808	2,484,023	41,442	1,370,257	40,571	1,330,449	2,000	39,808
\$2,000,000 under \$5,000,000	77,912	5,461,242	61,740	2,171,039	60,303	2,097,361	2,993	73,678
\$5,000,000 under \$10,000,000	20,458	2,890,309	14,555	563,645	14,147	543,799	742	19,846
\$10,000,000 or more	13,458	8,586,161	8,198	337,660	7,936	324,168	428	13,493
<b>Taxable returns with itemized deductions, total</b>	<b>34,916,786</b>	<b>399,610,599</b>	<b>34,499,179</b>	<b>374,221,591</b>	<b>34,169,301</b>	<b>369,185,364</b>	<b>1,005,421</b>	<b>5,036,227</b>
<b>Nontaxable returns with itemized deductions, total</b>	<b>5,368,140</b>	<b>70,864,246</b>	<b>5,332,201</b>	<b>68,930,103</b>	<b>5,272,206</b>	<b>67,872,568</b>	<b>141,798</b>	<b>1,057,535</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2006—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)	
<b>Returns with itemized deductions, total</b>	<b>2,970,713</b>	<b>2,591,861</b>	<b>1,819,888</b>	<b>24,731,289</b>	<b>41,437,749</b>	<b>186,646,644</b>	<b>38,942,196</b>	<b>144,223,015</b>
Under \$5,000	11,420	1,621	8,499	12,333	194,472	149,244	167,572	199,448
\$5,000 under \$10,000	15,325	14,490	12,691	11,683	346,040	483,820	322,013	548,664
\$10,000 under \$15,000	32,543	35,065	16,044	13,570	679,633	1,032,409	628,767	974,217
\$15,000 under \$20,000	41,063	26,466	17,573	35,924	865,118	1,575,449	804,227	1,324,744
\$20,000 under \$25,000	57,384	64,198	24,302	44,910	1,080,523	2,050,530	998,576	1,688,286
\$25,000 under \$30,000	58,357	68,374	20,721	40,567	1,330,287	2,629,782	1,238,051	2,151,604
\$30,000 under \$35,000	87,752	83,955	26,205	51,412	1,573,072	3,151,067	1,443,217	2,567,876
\$35,000 under \$40,000	101,156	69,468	26,330	39,855	1,741,856	3,674,894	1,619,262	3,054,496
\$40,000 under \$45,000	119,844	102,233	29,772	47,437	1,772,665	3,887,177	1,631,323	3,242,079
\$45,000 under \$50,000	120,566	140,457	39,225	111,887	1,834,631	4,059,750	1,695,519	3,317,094
\$50,000 under \$55,000	117,915	128,203	29,559	58,237	1,895,962	4,459,457	1,770,140	3,632,318
\$55,000 under \$60,000	101,022	81,317	34,907	62,118	1,824,105	4,513,972	1,693,949	3,819,075
\$60,000 under \$75,000	370,119	310,545	116,437	160,337	5,380,233	13,927,253	5,023,355	11,529,662
\$75,000 under \$100,000	534,550	442,856	200,947	453,580	7,396,397	21,320,365	6,917,262	17,821,439
\$100,000 under \$200,000	860,630	771,880	482,605	1,521,801	9,866,262	38,470,089	9,408,181	35,052,895
\$200,000 under \$500,000	267,614	196,122	424,056	3,055,414	2,801,342	22,027,498	2,734,157	18,067,112
\$500,000 under \$1,000,000	48,791	31,467	154,832	2,555,432	528,987	10,255,970	522,824	7,962,112
\$1,000,000 under \$1,500,000	11,373	10,169	53,494	1,488,637	136,509	4,783,947	135,338	3,447,502
\$1,500,000 under \$2,000,000	4,611	3,897	26,836	1,109,870	59,100	3,221,152	58,735	2,256,211
\$2,000,000 under \$5,000,000	6,450	6,198	48,140	3,284,005	91,298	8,750,700	90,691	5,432,654
\$5,000,000 under \$10,000,000	1,524	2,024	15,376	2,324,640	23,818	6,041,122	23,668	3,322,475
\$10,000,000 or more	705	858	11,337	8,247,642	15,439	26,180,998	15,368	12,811,054
<b>Taxable returns with itemized deductions, total</b>	<b>2,598,417</b>	<b>1,980,364</b>	<b>1,671,337</b>	<b>23,408,644</b>	<b>36,739,557</b>	<b>174,764,083</b>	<b>34,587,699</b>	<b>130,519,348</b>
<b>Nontaxable returns with itemized deductions, total</b>	<b>372,297</b>	<b>611,497</b>	<b>148,551</b>	<b>1,322,645</b>	<b>4,698,192</b>	<b>11,882,561</b>	<b>4,354,497</b>	<b>13,703,667</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2006—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)	
<b>Returns with itemized deductions, total</b>	<b>24,748,231</b>	<b>52,631,443</b>	<b>511,699</b>	<b>25,122,432</b>	<b>206,287</b>	<b>5,135,555</b>	<b>12,313,749</b>	<b>76,666,241</b>
Under \$5,000	86,021	46,002	33,185	90,512	* 981	* 8,053	120,415	289,522
\$5,000 under \$10,000	148,513	68,672	32,612	195,161	* 4,245	* 149,773	168,888	292,989
\$10,000 under \$15,000	270,499	185,246	39,205	359,696	7,524	265,647	209,609	586,533
\$15,000 under \$20,000	417,184	247,258	38,092	260,147	* 6,613	* 262,285	317,696	1,364,323
\$20,000 under \$25,000	563,205	341,423	29,995	208,116	15,180	133,920	412,245	2,048,765
\$25,000 under \$30,000	716,172	434,262	21,084	104,753	11,360	498,833	534,528	2,980,683
\$30,000 under \$35,000	876,966	579,328	27,011	92,005	15,517	194,335	612,523	3,400,865
\$35,000 under \$40,000	988,064	580,018	22,048	162,083	11,841	196,453	704,863	3,664,552
\$40,000 under \$45,000	1,014,103	692,652	19,170	66,571	10,391	113,469	664,173	3,625,656
\$45,000 under \$50,000	1,055,215	698,111	23,972	278,285	6,518	142,487	630,764	3,485,030
\$50,000 under \$55,000	1,116,519	778,405	20,581	196,490	10,717	106,508	684,621	3,719,360
\$55,000 under \$60,000	1,075,206	694,048	11,964	67,276	12,532	70,967	603,852	3,398,281
\$60,000 under \$75,000	3,172,157	2,347,223	47,151	678,585	28,117	364,726	1,709,691	9,581,461
\$75,000 under \$100,000	4,602,131	3,336,757	40,142	885,477	20,802	567,848	2,028,476	11,060,035
\$100,000 under \$200,000	6,471,720	7,148,566	58,921	1,958,394	29,150	971,613	2,317,906	15,312,606
\$200,000 under \$500,000	1,728,413	4,474,782	28,985	3,177,531	11,303	640,133	475,726	5,138,639
\$500,000 under \$1,000,000	286,655	2,526,879	8,299	2,662,903	2,153	200,274	73,772	1,653,898
\$1,000,000 under \$1,500,000	70,064	1,599,850	3,000	1,390,888	633	114,849	18,032	762,761
\$1,500,000 under \$2,000,000	28,303	1,447,466	1,551	671,222	214	33,016	7,876	492,914
\$2,000,000 under \$5,000,000	42,544	3,527,808	2,784	2,680,742	342	51,003	12,735	1,367,245
\$5,000,000 under \$10,000,000	11,024	3,019,095	1,038	1,530,761	85	12,001	3,268	760,764
\$10,000,000 or more	7,554	17,857,590	907	7,404,833	71	37,363	2,090	1,679,362
<b>Taxable returns with itemized deductions, total</b>	<b>22,316,940</b>	<b>50,541,676</b>	<b>319,175</b>	<b>23,112,109</b>	<b>144,797</b>	<b>1,936,553</b>	<b>10,384,497</b>	<b>65,987,373</b>
<b>Nontaxable returns with itemized deductions, total</b>	<b>2,431,291</b>	<b>2,089,766</b>	<b>192,523</b>	<b>2,010,323</b>	<b>61,490</b>	<b>3,199,002</b>	<b>1,929,252</b>	<b>10,678,868</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2006—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							
	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)
<b>Returns with itemized deductions, total</b>	<b>15,985,244</b>	<b>75,600,830</b>	<b>20,810,174</b>	<b>5,758,548</b>	<b>9,484,460</b>	<b>29,472,844</b>	<b>28,432,625</b>	<b>110,832,221</b>
Under \$5,000	31,147	154,508	99,521	23,120	70,670	118,705	132,869	296,333
\$5,000 under \$10,000	55,222	185,411	186,062	42,688	90,446	97,425	244,797	325,523
\$10,000 under \$15,000	107,717	400,824	333,542	69,357	143,146	197,014	426,898	667,195
\$15,000 under \$20,000	258,950	1,219,178	479,241	91,858	189,414	215,384	633,153	1,526,421
\$20,000 under \$25,000	379,057	1,829,720	591,098	114,873	263,088	360,274	783,928	2,304,867
\$25,000 under \$30,000	552,450	2,786,879	730,698	143,301	305,560	437,652	990,714	3,367,833
\$30,000 under \$35,000	680,060	3,307,364	852,340	157,055	316,222	456,840	1,173,473	3,921,260
\$35,000 under \$40,000	771,606	3,742,310	954,189	175,694	381,506	418,720	1,294,870	4,336,724
\$40,000 under \$45,000	796,096	3,717,918	957,938	177,859	355,542	466,412	1,315,542	4,362,189
\$45,000 under \$50,000	802,647	3,700,993	986,630	187,515	358,488	404,703	1,331,020	4,293,211
\$50,000 under \$55,000	860,356	3,860,382	1,040,714	206,487	418,166	595,287	1,408,922	4,662,156
\$55,000 under \$60,000	811,554	3,620,564	975,489	191,330	364,528	523,304	1,324,941	4,335,198
\$60,000 under \$75,000	2,377,186	10,605,289	2,787,149	564,928	1,103,467	1,546,768	3,793,202	12,716,986
\$75,000 under \$100,000	3,125,275	12,850,839	3,666,766	784,478	1,477,711	2,329,456	4,993,130	15,964,773
\$100,000 under \$200,000	3,647,370	17,837,072	4,646,274	1,339,811	2,373,493	4,936,454	6,367,690	24,113,338
\$200,000 under \$500,000	629,755	4,403,154	1,185,210	745,442	853,748	4,092,839	1,661,811	9,241,436
\$500,000 under \$1,000,000	71,594	734,369	212,941	283,614	226,414	2,344,873	327,360	3,362,855
\$1,000,000 under \$1,500,000	13,348	186,361	51,699	110,023	71,468	1,261,447	89,069	1,557,831
\$1,500,000 under \$2,000,000	4,862	69,730	22,667	66,307	33,746	877,104	40,681	1,013,141
\$2,000,000 under \$5,000,000	6,853	188,789	35,231	143,435	57,850	2,484,101	66,544	2,816,325
\$5,000,000 under \$10,000,000	1,456	106,258	8,961	61,810	17,259	1,468,538	18,833	1,636,606
\$10,000,000 or more	684	92,918	5,815	77,561	12,529	3,839,541	13,179	4,010,020
<b>Taxable returns with itemized deductions, total</b>	<b>14,264,041</b>	<b>66,097,233</b>	<b>18,313,889</b>	<b>5,160,225</b>	<b>8,411,197</b>	<b>27,258,142</b>	<b>25,010,393</b>	<b>98,515,600</b>
<b>Nontaxable returns with itemized deductions, total</b>	<b>1,721,202</b>	<b>9,503,596</b>	<b>2,496,285</b>	<b>598,323</b>	<b>1,073,263</b>	<b>2,214,702</b>	<b>3,422,232</b>	<b>12,316,622</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with itemized deductions, total</b>	<b>1,060,601</b>	<b>19,100,144</b>	<b>564,501</b>	<b>2,525,301</b>	<b>1,605,514</b>	<b>21,987,875</b>
Under \$5,000	3,899	9,327	3,959	10,822	8,496	20,245
\$5,000 under \$10,000	11,217	49,005	* 3,248	* 15,565	14,465	64,570
\$10,000 under \$15,000	14,875	104,941	7,352	17,136	22,227	122,077
\$15,000 under \$20,000	27,900	155,615	14,462	62,377	43,369	225,748
\$20,000 under \$25,000	28,430	163,274	15,322	82,753	42,744	246,027
\$25,000 under \$30,000	28,198	123,921	27,874	90,878	53,809	214,799
\$30,000 under \$35,000	34,958	223,002	33,236	153,473	69,157	379,879
\$35,000 under \$40,000	32,283	180,967	25,188	84,336	55,814	265,303
\$40,000 under \$45,000	40,983	193,859	23,530	52,657	64,512	246,516
\$45,000 under \$50,000	47,497	232,098	23,597	60,625	68,819	292,723
\$50,000 under \$55,000	53,216	334,014	29,129	76,437	81,208	410,451
\$55,000 under \$60,000	48,974	416,417	22,649	46,225	69,742	462,642
\$60,000 under \$75,000	127,798	972,696	47,178	119,871	173,733	1,117,546
\$75,000 under \$100,000	183,178	1,463,914	60,620	161,572	240,478	1,643,483
\$100,000 under \$200,000	270,323	3,701,219	92,328	457,503	357,734	4,368,194
\$200,000 under \$500,000	81,296	4,049,433	60,794	249,354	140,415	4,345,893
\$500,000 under \$1,000,000	15,395	1,876,741	28,898	167,954	44,098	2,059,760
\$1,000,000 under \$1,500,000	4,617	1,116,974	12,809	78,829	17,149	1,211,907
\$1,500,000 under \$2,000,000	1,718	377,611	7,118	52,969	8,791	435,334
\$2,000,000 under \$5,000,000	2,769	1,383,339	14,675	173,051	17,289	1,567,597
\$5,000,000 under \$10,000,000	697	654,055	5,579	107,612	6,195	762,613
\$10,000,000 or more	380	1,317,722	4,957	203,301	5,269	1,524,568
<b>Taxable returns with itemized deductions, total</b>	<b>939,409</b>	<b>17,108,338</b>	<b>479,618</b>	<b>1,996,388</b>	<b>1,400,053</b>	<b>19,186,263</b>
<b>Nontaxable returns with itemized deductions, total</b>	<b>121,192</b>	<b>1,991,805</b>	<b>84,883</b>	<b>528,913</b>	<b>205,461</b>	<b>2,801,612</b>

\* 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.

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



# Individual Income Tax Returns, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006**

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

Size of adjusted gross income	All returns with earned income credit							
	Number of returns	Adjusted gross income (less deficit)	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Returns with earned income credit, total</b>	<b>23,042,200</b>	<b>353,190,414</b>	<b>20,527,260</b>	<b>317,181,701</b>	<b>5,223,745</b>	<b>33,463,920</b>	<b>23,041,220</b>	<b>350,736,618</b>
No adjusted gross income	199,970	-4,938,495	118,043	900,953	126,060	467,534	199,970	1,368,487
\$1 under \$1,000	355,787	190,176	241,157	316,403	132,038	89,207	355,787	405,610
\$1,000 under \$2,000	451,309	690,168	376,764	686,182	97,835	166,544	451,309	872,201
\$2,000 under \$3,000	613,914	1,543,860	531,232	1,447,112	126,192	289,364	613,914	1,758,930
\$3,000 under \$4,000	744,824	2,610,072	622,999	2,189,918	172,182	500,361	744,824	2,722,384
\$4,000 under \$5,000	770,799	3,465,866	641,459	2,863,099	200,558	700,494	770,799	3,563,593
\$5,000 under \$6,000	822,253	4,522,978	704,042	3,809,329	191,236	713,636	822,253	4,522,965
\$6,000 under \$7,000	879,401	5,707,652	737,008	4,615,366	224,029	1,114,564	879,401	5,729,929
\$7,000 under \$8,000	976,971	7,361,946	810,378	5,652,900	283,311	1,622,229	976,971	7,275,129
\$8,000 under \$9,000	1,100,259	9,311,663	880,488	6,646,543	398,212	2,426,391	1,100,259	9,072,934
\$9,000 under \$10,000	948,893	9,010,064	797,132	7,094,113	257,300	1,611,736	948,893	8,705,849
\$10,000 under \$11,000	997,595	10,474,271	880,789	8,513,416	244,325	1,568,257	997,595	10,081,672
\$11,000 under \$12,000	1,207,044	13,858,978	976,443	9,935,247	415,709	3,452,706	1,207,044	13,387,953
\$12,000 under \$13,000	775,409	9,664,354	661,848	7,418,446	236,002	1,950,962	774,429	9,375,011
\$13,000 under \$14,000	711,299	9,589,239	613,209	7,771,710	191,993	1,544,314	711,299	9,316,024
\$14,000 under \$15,000	692,482	10,023,624	611,642	8,414,815	163,582	1,309,387	692,482	9,724,202
\$15,000 under \$16,000	611,161	9,474,348	550,787	8,096,493	140,376	1,197,956	611,161	9,294,449
\$16,000 under \$17,000	698,220	11,518,646	641,544	10,135,023	137,705	1,068,982	698,220	11,204,005
\$17,000 under \$18,000	668,939	11,705,099	624,181	10,292,165	130,561	1,088,401	668,939	11,380,566
\$18,000 under \$19,000	631,668	11,674,944	590,463	10,632,515	99,799	797,117	631,668	11,429,632
\$19,000 under \$20,000	600,577	11,700,347	566,584	10,559,777	98,400	748,566	600,577	11,308,343
\$20,000 under \$25,000	3,047,784	68,587,796	2,935,200	63,589,987	422,164	3,220,155	3,047,784	66,821,502
\$25,000 under \$30,000	2,541,697	69,655,827	2,457,756	64,616,686	384,722	3,242,947	2,541,697	67,859,634
\$30,000 and over	1,993,945	65,786,992	1,956,112	60,983,502	349,455	2,572,111	1,993,945	63,555,613

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>23,042,200</b>	<b>44,387,566</b>	<b>2,960,172</b>	<b>797,162</b>	<b>1,191,208</b>	<b>488,131</b>	<b>4,874,407</b>	<b>4,518,182</b>
No adjusted gross income	199,970	186,363	* 9	* 3	* 9	* 54	99,751	59,979
\$1 under \$1,000	355,787	72,721	0	0	0	0	67,307	15,746
\$1,000 under \$2,000	451,309	158,643	0	0	0	0	91,084	21,213
\$2,000 under \$3,000	613,914	338,138	0	0	0	0	123,346	31,105
\$3,000 under \$4,000	744,824	546,272	0	0	0	0	161,486	52,044
\$4,000 under \$5,000	770,799	701,634	* 637	* 90	0	0	189,270	75,069
\$5,000 under \$6,000	822,253	922,165	0	0	0	0	182,676	82,950
\$6,000 under \$7,000	879,401	1,148,015	0	0	0	0	217,739	112,270
\$7,000 under \$8,000	976,971	1,659,472	* 1,000	* 4	0	0	281,687	202,367
\$8,000 under \$9,000	1,100,259	2,053,375	169,454	4,604	* 650	* 6	388,311	326,455
\$9,000 under \$10,000	948,893	1,865,211	277,049	27,750	10,897	475	259,469	203,397
\$10,000 under \$11,000	997,595	2,131,094	287,479	34,216	258,245	23,538	195,049	205,071
\$11,000 under \$12,000	1,207,044	3,159,608	280,950	12,572	271,061	67,279	369,767	488,250
\$12,000 under \$13,000	775,409	2,509,548	37,339	1,199	28,378	8,744	238,482	289,317
\$13,000 under \$14,000	711,299	2,448,490	9,968	2,284	0	0	175,840	253,252
\$14,000 under \$15,000	692,482	2,492,245	26,511	4,193	* 1,007	* 104	158,041	236,321
\$15,000 under \$16,000	611,161	2,116,416	39,865	9,195	* 300	* 4	138,480	206,856
\$16,000 under \$17,000	698,220	2,369,458	36,015	10,654	0	0	126,494	187,393
\$17,000 under \$18,000	668,939	2,109,104	36,922	10,542	0	0	128,122	185,585
\$18,000 under \$19,000	631,668	1,899,580	49,691	18,405	0	0	96,207	136,049
\$19,000 under \$20,000	600,577	1,646,759	50,448	27,341	* 637	* 42	96,001	136,850
\$20,000 under \$25,000	3,047,784	6,927,664	398,815	202,245	* 3,608	* 729	426,698	506,835
\$25,000 under \$30,000	2,541,697	3,614,755	727,259	316,809	264,672	130,363	349,837	338,544
\$30,000 and over	1,993,945	1,310,836	530,760	115,055	351,743	256,794	313,265	165,263

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>20,268,821</b>	<b>39,072,222</b>	<b>* 8,323</b>	<b>* 90,997</b>	<b>4,810,692</b>	<b>28,022,255</b>	<b>3,874,076</b>	<b>24,856,975</b>
No adjusted gross income	137,223	126,381	0	0	124,762	-2,310,917	64,890	321,641
\$1 under \$1,000	305,848	56,975	0	0	248,328	128,465	149,086	225,249
\$1,000 under \$2,000	385,960	137,430	* 2,022	* 19,475	270,085	408,117	208,786	365,860
\$2,000 under \$3,000	532,013	307,033	* 1,650	* 22,454	336,192	837,055	264,876	721,884
\$3,000 under \$4,000	631,727	494,228	* 2,007	* 32,105	410,292	1,435,390	312,764	1,103,311
\$4,000 under \$5,000	656,866	626,476	0	0	428,232	1,927,501	326,027	1,455,643
\$5,000 under \$6,000	712,948	839,214	0	0	437,742	2,409,651	344,411	1,885,869
\$6,000 under \$7,000	759,973	1,035,745	0	0	460,002	2,980,753	361,660	2,270,412
\$7,000 under \$8,000	887,591	1,457,101	0	0	408,054	3,059,307	346,145	2,402,998
\$8,000 under \$9,000	1,021,257	1,722,316	0	0	426,538	3,620,431	372,607	2,942,705
\$9,000 under \$10,000	858,914	1,634,064	0	0	370,499	3,511,211	317,871	2,829,831
\$10,000 under \$11,000	711,859	1,891,807	0	0	380,745	3,996,943	348,338	3,414,845
\$11,000 under \$12,000	910,610	2,658,786	0	0	374,275	4,300,943	343,441	3,670,636
\$12,000 under \$13,000	725,642	2,219,032	* 1,645	* 5,603	85,230	1,045,699	70,434	756,832
\$13,000 under \$14,000	698,805	2,192,953	0	0	46,185	622,152	39,838	455,177
\$14,000 under \$15,000	684,437	2,251,731	0	0	* 3,531	* 49,555	* 2,900	* 34,081
\$15,000 under \$16,000	605,815	1,900,365	0	0	0	0	0	0
\$16,000 under \$17,000	686,564	2,171,411	0	0	0	0	0	0
\$17,000 under \$18,000	656,536	1,912,977	0	0	0	0	0	0
\$18,000 under \$19,000	611,573	1,745,125	0	0	0	0	0	0
\$19,000 under \$20,000	586,707	1,482,568	0	0	0	0	0	0
\$20,000 under \$25,000	2,922,994	6,218,585	* 1,000	* 11,361	0	0	0	0
\$25,000 under \$30,000	2,117,333	2,959,402	0	0	0	0	0	0
\$30,000 and over	1,459,628	1,030,518	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>1,413,454</b>	<b>4,829,412</b>	<b>4,809,712</b>	<b>29,686,412</b>	<b>4,810,692</b>	<b>1,141,902</b>	<b>1,030,495</b>	<b>78,374</b>
No adjusted gross income	81,604	166,099	124,762	487,740	124,762	25,220	* 3	* [2]
\$1 under \$1,000	113,136	26,939	248,328	252,187	248,328	17,776	0	0
\$1,000 under \$2,000	74,892	129,906	270,085	495,766	270,085	36,093	0	0
\$2,000 under \$3,000	100,761	225,751	336,192	947,659	336,192	68,373	0	0
\$3,000 under \$4,000	131,700	363,446	410,292	1,466,757	410,292	105,910	0	0
\$4,000 under \$5,000	143,999	477,905	428,232	1,933,548	428,232	138,497	* 637	* 90
\$5,000 under \$6,000	133,794	485,502	437,742	2,371,372	437,742	167,272	0	0
\$6,000 under \$7,000	146,602	661,592	460,002	2,932,005	460,002	171,882	0	0
\$7,000 under \$8,000	106,164	510,218	408,054	2,913,215	408,054	136,137	* 1,000	* 4
\$8,000 under \$9,000	102,786	475,684	426,538	3,418,389	426,538	117,279	167,817	4,552
\$9,000 under \$10,000	87,420	470,801	370,499	3,300,633	370,499	75,652	274,132	27,423
\$10,000 under \$11,000	76,614	317,466	380,745	3,732,311	380,745	50,512	284,472	33,849
\$11,000 under \$12,000	68,443	305,974	374,275	3,976,610	374,275	22,831	274,056	12,309
\$12,000 under \$13,000	28,257	145,944	84,250	902,777	85,230	6,310	28,378	148
\$13,000 under \$14,000	15,376	57,510	46,185	512,688	46,185	2,136	0	0
\$14,000 under \$15,000	* 1,906	* 8,676	* 3,531	* 42,756	* 3,531	* 22	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, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>569,234</b>	<b>100,044</b>	<b>1,158,055</b>	<b>286,475</b>	<b>3,219,703</b>	<b>777,053</b>	<b>* 650</b>	<b>* 24</b>
No adjusted gross income	* 3	* 2	60,557	13,861	68,502	11,359	0	0
\$1 under \$1,000	0	0	51,597	6,092	198,389	11,684	0	0
\$1,000 under \$2,000	0	0	69,625	10,555	205,684	25,538	0	0
\$2,000 under \$3,000	0	0	95,898	19,023	254,627	49,349	* 650	* 24
\$3,000 under \$4,000	0	0	121,207	30,637	297,829	75,273	0	0
\$4,000 under \$5,000	0	0	131,943	39,985	314,299	98,423	0	0
\$5,000 under \$6,000	0	0	124,738	44,224	329,073	123,047	0	0
\$6,000 under \$7,000	0	0	137,305	47,392	342,458	124,490	0	0
\$7,000 under \$8,000	0	0	103,574	31,183	320,707	104,950	0	0
\$8,000 under \$9,000	* 650	* 6	93,817	22,419	348,676	90,308	0	0
\$9,000 under \$10,000	10,897	475	85,629	11,306	282,573	36,923	0	0
\$10,000 under \$11,000	258,245	23,538	28,401	5,029	96,298	11,634	0	0
\$11,000 under \$12,000	271,061	67,279	24,069	2,498	82,058	8,024	0	0
\$12,000 under \$13,000	28,378	8,744	17,775	1,808	40,085	4,353	0	0
\$13,000 under \$14,000	0	0	10,015	450	36,820	1,686	0	0
\$14,000 under \$15,000	0	0	* 1,906	* 11	* 1,625	* 11	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, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>8,746,522</b>	<b>143,033,648</b>	<b>8,037,576</b>	<b>130,798,157</b>	<b>1,606,598</b>	<b>10,025,342</b>	<b>8,746,522</b>	<b>140,868,784</b>
No adjusted gross income	36,191	-1,126,192	23,550	209,557	22,482	174,953	36,191	384,510
\$1 under \$1,000	61,346	34,636	54,315	62,739	8,957	14,311	61,346	77,050
\$1,000 under \$2,000	108,442	170,518	99,729	174,395	14,391	31,049	108,442	224,771
\$2,000 under \$3,000	168,197	427,540	158,337	435,157	18,084	39,019	168,197	474,176
\$3,000 under \$4,000	202,727	713,220	190,514	683,719	22,479	75,632	202,727	779,706
\$4,000 under \$5,000	214,927	963,067	201,374	897,936	28,573	116,000	214,927	1,013,936
\$5,000 under \$6,000	236,493	1,303,524	219,268	1,168,292	39,615	172,322	236,493	1,340,614
\$6,000 under \$7,000	238,496	1,549,195	204,099	1,244,332	51,419	321,151	238,496	1,565,484
\$7,000 under \$8,000	345,666	2,615,514	261,463	1,748,855	134,578	861,872	345,666	2,610,727
\$8,000 under \$9,000	464,169	3,909,985	329,816	2,333,324	229,054	1,561,853	464,169	3,895,177
\$9,000 under \$10,000	321,268	3,051,737	272,133	2,466,508	86,519	519,472	321,268	2,985,979
\$10,000 under \$11,000	310,914	3,258,972	270,628	2,628,805	74,861	526,431	310,914	3,155,236
\$11,000 under \$12,000	311,319	3,573,992	274,775	2,910,648	67,349	565,830	311,319	3,476,478
\$12,000 under \$13,000	307,131	3,836,654	276,089	3,263,621	63,449	518,275	307,131	3,787,498
\$13,000 under \$14,000	296,264	3,988,629	270,047	3,578,571	58,411	318,920	296,264	3,897,491
\$14,000 under \$15,000	319,033	4,613,581	289,401	4,072,398	55,518	399,660	319,033	4,472,058
\$15,000 under \$16,000	304,756	4,719,700	281,296	4,237,973	52,872	391,424	304,756	4,629,398
\$16,000 under \$17,000	334,247	5,506,200	311,848	4,982,097	58,531	355,510	334,247	5,337,606
\$17,000 under \$18,000	338,016	5,919,681	324,594	5,477,665	48,722	254,866	338,016	5,732,531
\$18,000 under \$19,000	315,682	5,835,370	297,751	5,385,179	41,362	289,010	315,682	5,674,189
\$19,000 under \$20,000	323,566	6,303,831	315,003	5,870,911	43,230	185,018	323,566	6,055,929
\$20,000 under \$25,000	1,504,305	33,805,364	1,459,612	31,765,858	168,750	1,024,057	1,504,305	32,789,914
\$25,000 under \$30,000	1,193,841	32,708,186	1,169,153	30,750,331	144,549	991,789	1,193,841	31,742,120
\$30,000 and over	489,525	15,350,743	482,779	14,449,286	72,842	316,920	489,525	14,766,206

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>8,746,522</b>	<b>16,077,700</b>	<b>1,594,629</b>	<b>586,448</b>	<b>544,708</b>	<b>348,641</b>	<b>1,527,960</b>	<b>1,496,790</b>
No adjusted gross income	36,191	59,842	0	0	0	0	20,582	22,252
\$1 under \$1,000	61,346	25,722	0	0	0	0	6,065	2,147
\$1,000 under \$2,000	108,442	68,368	0	0	0	0	13,538	7,618
\$2,000 under \$3,000	168,197	149,963	0	0	0	0	18,443	8,799
\$3,000 under \$4,000	202,727	251,495	0	0	0	0	23,551	11,659
\$4,000 under \$5,000	214,927	327,423	0	0	0	0	28,604	17,746
\$5,000 under \$6,000	236,493	436,682	0	0	0	0	39,336	26,568
\$6,000 under \$7,000	238,496	510,465	0	0	0	0	52,509	45,937
\$7,000 under \$8,000	345,666	867,928	0	0	0	0	137,124	133,183
\$8,000 under \$9,000	464,169	1,249,968	* 1,000	* 24	0	0	230,936	239,951
\$9,000 under \$10,000	321,268	853,060	* 637	* 85	0	0	89,347	95,964
\$10,000 under \$11,000	310,914	833,403	* 2,000	* 362	0	0	72,912	86,613
\$11,000 under \$12,000	311,319	836,054	* 3,289	* 126	0	0	67,063	86,983
\$12,000 under \$13,000	307,131	823,284	* 5,301	* 558	0	0	69,639	83,437
\$13,000 under \$14,000	296,264	799,074	* 6,946	* 1,460	0	0	50,042	66,367
\$14,000 under \$15,000	319,033	851,648	23,210	2,798	* 1,007	* 104	51,805	76,034
\$15,000 under \$16,000	304,756	790,438	37,200	8,862	* 300	* 4	51,942	69,456
\$16,000 under \$17,000	334,247	832,810	35,007	10,524	0	0	52,688	67,126
\$17,000 under \$18,000	338,016	785,824	31,624	10,350	0	0	47,511	49,671
\$18,000 under \$19,000	315,682	687,114	42,718	16,738	0	0	41,216	46,754
\$19,000 under \$20,000	323,566	655,303	42,747	25,055	* 637	* 42	40,767	37,110
\$20,000 under \$25,000	1,504,305	2,333,446	365,791	182,968	* 3,608	* 729	173,243	144,179
\$25,000 under \$30,000	1,193,841	936,609	643,182	272,592	263,665	130,349	116,031	62,023
\$30,000 and over	489,525	111,779	353,977	53,944	275,491	217,412	33,067	9,213

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>7,971,103</b>	<b>13,994,462</b>	<b>* 3,652</b>	<b>* 45,285</b>	<b>9,484,987</b>	<b>182,134,511</b>	<b>8,615,608</b>	<b>161,526,569</b>
No adjusted gross income	32,228	37,590	0	0	39,017	-1,501,386	29,602	369,755
\$1 under \$1,000	61,346	23,575	0	0	46,113	27,075	37,755	28,415
\$1,000 under \$2,000	107,495	60,750	* 1,007	* 19,327	72,782	111,533	68,249	145,927
\$2,000 under \$3,000	168,197	141,164	0	0	109,526	279,266	108,019	290,071
\$3,000 under \$4,000	202,093	239,837	* 1,000	* 20,355	131,805	461,462	119,721	402,887
\$4,000 under \$5,000	214,927	309,677	0	0	127,640	575,298	114,058	509,520
\$5,000 under \$6,000	235,855	410,114	0	0	148,019	809,803	140,362	755,168
\$6,000 under \$7,000	237,265	464,527	0	0	180,903	1,177,704	171,249	1,100,621
\$7,000 under \$8,000	344,659	734,745	0	0	223,251	1,687,125	202,771	1,501,047
\$8,000 under \$9,000	463,238	1,009,994	0	0	209,551	1,781,247	178,065	1,370,515
\$9,000 under \$10,000	319,216	757,011	0	0	257,126	2,447,116	207,127	1,797,775
\$10,000 under \$11,000	310,277	746,427	0	0	305,936	3,218,356	261,824	2,469,765
\$11,000 under \$12,000	308,370	748,945	0	0	521,450	5,984,043	358,227	3,353,963
\$12,000 under \$13,000	303,378	739,289	* 1,645	* 5,603	383,048	4,782,000	315,325	3,397,993
\$13,000 under \$14,000	293,736	731,246	0	0	368,850	4,978,459	303,324	3,737,961
\$14,000 under \$15,000	312,933	772,816	0	0	369,918	5,360,487	319,341	4,308,336
\$15,000 under \$16,000	301,925	712,120	0	0	306,405	4,754,648	269,491	3,858,520
\$16,000 under \$17,000	323,342	755,160	0	0	363,973	6,012,446	329,695	5,152,926
\$17,000 under \$18,000	327,013	725,803	0	0	330,923	5,785,418	299,587	4,814,500
\$18,000 under \$19,000	299,106	623,621	0	0	315,986	5,839,574	292,711	5,247,337
\$19,000 under \$20,000	312,918	593,138	0	0	277,011	5,396,516	251,582	4,688,867
\$20,000 under \$25,000	1,434,133	2,006,298	0	0	1,543,479	34,782,431	1,475,587	31,824,129
\$25,000 under \$30,000	866,188	601,993	0	0	1,347,856	36,947,642	1,288,603	33,866,355
\$30,000 and over	191,266	48,622	0	0	1,504,420	50,436,249	1,473,333	46,534,216

Footnotes at end of table.



# Individual Income Tax Returns, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>2,203,693</b>	<b>18,609,165</b>	<b>9,484,987</b>	<b>180,181,423</b>	<b>9,484,987</b>	<b>27,167,964</b>	<b>335,047</b>	<b>132,341</b>
No adjusted gross income	21,974	126,482	39,017	496,238	39,017	101,301	* 7	* 3
\$1 under \$1,000	9,945	47,958	46,113	76,373	46,113	29,223	0	0
\$1,000 under \$2,000	8,552	5,590	72,782	151,665	72,782	54,182	0	0
\$2,000 under \$3,000	7,348	24,594	109,526	337,095	109,526	119,803	0	0
\$3,000 under \$4,000	18,003	61,284	131,805	475,921	131,805	188,866	0	0
\$4,000 under \$5,000	27,986	106,590	127,640	616,110	127,640	235,714	0	0
\$5,000 under \$6,000	17,827	55,812	148,019	810,980	148,019	318,211	0	0
\$6,000 under \$7,000	26,008	131,820	180,903	1,232,441	180,903	465,669	0	0
\$7,000 under \$8,000	42,569	250,140	223,251	1,751,187	223,251	655,407	0	0
\$8,000 under \$9,000	66,371	388,854	209,551	1,759,369	209,551	686,128	* 637	* 28
\$9,000 under \$10,000	83,361	621,463	257,126	2,419,237	257,126	936,499	* 2,279	* 241
\$10,000 under \$11,000	92,850	724,360	305,936	3,194,125	305,936	1,247,179	* 1,007	* 6
\$11,000 under \$12,000	279,917	2,580,901	521,450	5,934,865	521,450	2,300,722	* 3,605	* 137
\$12,000 under \$13,000	144,296	1,286,742	383,048	4,684,736	383,048	1,679,954	* 3,659	* 493
\$13,000 under \$14,000	118,206	1,167,883	368,850	4,905,845	368,850	1,647,280	* 3,022	* 824
\$14,000 under \$15,000	106,158	901,051	369,918	5,209,387	369,918	1,640,575	* 3,302	* 1,395
\$15,000 under \$16,000	87,503	806,532	306,405	4,665,051	306,405	1,325,978	* 2,664	* 333
\$16,000 under \$17,000	79,174	713,473	363,973	5,866,399	363,973	1,536,648	* 1,007	* 130
\$17,000 under \$18,000	81,840	833,535	330,923	5,648,035	330,923	1,323,281	* 5,298	* 193
\$18,000 under \$19,000	58,438	508,106	315,986	5,755,443	315,986	1,212,466	* 6,973	* 1,667
\$19,000 under \$20,000	55,170	563,548	277,011	5,252,414	277,011	991,456	* 7,701	* 2,286
\$20,000 under \$25,000	253,414	2,196,098	1,543,479	34,031,588	1,543,479	4,594,218	33,024	19,277
\$25,000 under \$30,000	240,173	2,251,159	1,347,856	36,117,514	1,347,856	2,678,147	84,077	44,217
\$30,000 and over	276,613	2,255,191	1,504,420	48,789,407	1,504,420	1,199,057	176,783	61,111

Footnotes at end of table.

# Individual Income Tax Returns, 2006

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2006—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)
<b>Returns with earned income credit, total</b>	<b>77,266</b>	<b>39,447</b>	<b>2,188,392</b>	<b>2,734,917</b>	<b>9,078,015</b>	<b>24,300,707</b>	<b>* 4,022</b>	<b>* 45,688</b>
No adjusted gross income	* 7	* 52	18,612	23,866	36,492	77,432	0	0
\$1 under \$1,000	0	0	9,645	7,507	46,113	21,716	0	0
\$1,000 under \$2,000	0	0	7,921	3,041	72,782	51,142	* 1,015	* 148
\$2,000 under \$3,000	0	0	9,005	3,283	109,189	116,520	* 1,000	* 22,430
\$3,000 under \$4,000	0	0	16,729	9,748	131,805	179,118	* 1,007	* 11,750
\$4,000 under \$5,000	0	0	28,723	17,338	127,640	218,376	0	0
\$5,000 under \$6,000	0	0	18,602	12,158	148,019	306,053	0	0
\$6,000 under \$7,000	0	0	27,924	18,940	180,251	446,728	0	0
\$7,000 under \$8,000	0	0	40,989	38,001	222,225	617,406	0	0
\$8,000 under \$9,000	0	0	63,558	64,086	209,342	622,014	0	0
\$9,000 under \$10,000	0	0	84,493	96,127	257,126	840,130	0	0
\$10,000 under \$11,000	0	0	93,735	113,428	305,283	1,133,745	0	0
\$11,000 under \$12,000	0	0	278,635	398,769	520,181	1,901,816	0	0
\$12,000 under \$13,000	0	0	151,068	204,072	382,179	1,475,390	0	0
\$13,000 under \$14,000	0	0	115,783	186,435	368,249	1,460,020	0	0
\$14,000 under \$15,000	0	0	104,330	160,276	369,879	1,478,904	0	0
\$15,000 under \$16,000	0	0	86,538	137,400	303,890	1,188,245	0	0
\$16,000 under \$17,000	0	0	73,806	120,267	363,222	1,416,251	0	0
\$17,000 under \$18,000	0	0	80,611	135,914	329,523	1,187,174	0	0
\$18,000 under \$19,000	0	0	54,992	89,295	312,467	1,121,504	0	0
\$19,000 under \$20,000	0	0	55,234	99,740	273,790	889,429	0	0
\$20,000 under \$25,000	0	0	253,455	362,655	1,488,861	4,212,287	* 1,000	* 11,361
\$25,000 under \$30,000	* 1,007	* 13	233,806	276,521	1,251,145	2,357,409	0	0
\$30,000 and over	76,252	39,382	280,198	156,050	1,268,362	981,896	0	0

\* 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.

[2] Less than \$500.

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