

**Table 472. Federal Individual Income Tax Returns—Statutory Adjustments: 2004 and 2005**

[32,154 represents 32,154,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2004		2005		Percent change in amount, 2004–05
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
<b>Total statutory adjustments . . . . .</b>	<b>32,154</b>	<b>98,047</b>	<b>33,591</b>	<b>109,397</b>	<b>11.6</b>
Payments to an Individual Retirement Account . . . . .	3,331	10,029	3,256	12,003	19.7
Educator expenses deduction . . . . .	3,402	858	3,504	878	2.3
Moving expenses adjustment . . . . .	1,096	2,952	1,134	3,077	4.2
Student loan interest deduction . . . . .	7,527	4,399	8,073	5,053	14.9
Tuition and fees deduction . . . . .	4,710	10,589	4,696	10,847	2.4
Self-employment tax deduction . . . . .	15,920	21,109	16,695	22,734	7.7
Self-employment health insurance deduction . . . . .	3,884	18,457	3,901	19,646	6.4
Payments to a self-employed retirement (Keogh) plan. . .	1,201	19,296	1,257	21,268	10.2
Forfeited interest penalty . . . . .	780	210	806	266	26.7
Alimony paid . . . . .	574	8,470	588	8,954	5.7
Other adjustment <sup>1</sup> . . . . .	(NA)	1,234	(NA)	1,515	22.8

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

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