

Table 474. Federal Individual Income Tax Returns—Selected Tax Credits: 2003 to 2005

[41,091 represents 41,091,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2003		2004		2005	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
Total tax credits ¹	41,091	41,996	41,694	52,367	42,246	55,316
Child care credit	6,313	3,207	6,317	3,338	6,501	3,462
Earned income credit ²	3,606	926	2,975	768	2,896	745
Foreign tax credit	4,145	5,806	4,700	6,758	5,398	9,362
General business credit	263	613	249	635	251	878
Minimum tax credit	251	917	275	902	290	1,081
Child tax credit ³	25,672	22,788	25,989	32,300	25,951	32,048
Education credits	7,298	5,843	7,181	6,017	7,057	6,120
Retirement savings contribution credit	5,297	1,034	5,289	1,012	5,294	945

¹ Includes credits not shown separately. ² Represents portion of earned income credit used to offset income tax before credits. ³ Excludes refundable portion.

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