

**Table 478. Federal Individual Income Tax Returns—Statutory Adjustments: 2005 and 2006**

[33,591 represents 33,591,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2005		2006		Percent change in amount, 2005–06
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
<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
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
Self-employment tax deduction . . . . .	16,695	22,734	17,075	23,925	5.2
Self-employment 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
Forfeited interest penalty . . . . .	806	266	1,164	430	61.7
Alimony paid . . . . .	588	8,954	585	9,116	1.8
Other adjustment <sup>1</sup> . . . . .	(NA)	1,515	(NA)	1,245	-17.8

NA Not available. <sup>1</sup> Includes foreign housing adjustment, Medical Savings Accounts deduction, jury duty pay deduction, and other adjustments for 2005 and 2006.

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