

Table 491. Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2008

[48,167 represents 48,167,000. Based on a sample of returns; see Appendix III]

Item	Unit	Adjusted gross income class								
		Total	Under	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000	and over
			\$10,000	\$19,999	\$29,999	\$39,999	\$49,999	\$99,999		
Returns with itemized deductions:										
Number of returns ^{1,2}	1000	48,167	1,019	2,065	2,980	3,886	4,199	17,942	16,076	
Amount ^{1,2}	Mil. dol	1,322,276	16,268	32,889	47,082	61,809	71,336	370,996	721,896	
Medical and dental expenses: ³										
Returns	1000	10,155	660	1,200	1,279	1,297	1,173	3,453	1,094	
Amount	Mil. dol	76,387	5,410	9,189	8,938	7,851	7,785	24,825	12,389	
Taxes paid:										
Returns ²	1000	47,836	961	2,001	2,933	3,846	4,163	17,874	16,059	
Amount, total	Mil. dol	467,212	3,013	5,965	9,613	13,920	16,955	108,307	309,439	
State and local income taxes: ⁴										
Returns	1000	46,448	832	1,844	2,757	3,704	4,007	17,445	15,860	
Amount	Mil. dol	288,644	669	1,599	3,081	5,408	7,409	55,155	215,325	
Real estate taxes:										
Returns	1000	41,643	727	1,479	2,234	3,037	3,373	15,819	14,976	
Amount	Mil. dol	167,905	2,231	4,124	6,008	7,838	8,853	49,653	89,198	
Interest paid:										
Returns	1000	39,200	641	1,280	2,089	2,920	3,248	15,082	13,940	
Amount	Mil. dol	497,618	6,342	12,552	19,237	26,280	30,352	161,734	241,121	
Home mortgage interest:										
Returns	1000	38,684	624	1,256	2,057	2,894	3,223	14,973	13,658	
Amount	Mil. dol	470,408	6,206	12,280	18,893	25,733	29,710	158,552	219,034	
Charitable contributions:										
Returns	1000	39,250	583	1,338	2,008	2,756	3,155	14,756	14,654	
Amount	Mil. dol	172,936	636	2,416	4,122	5,862	7,165	39,792	112,943	
Unreimbursed employee business expenses:										
Returns	1000	15,791	92	339	773	1,288	1,504	6,715	5,080	
Amount	Mil. dol	82,226	375	1,509	4,003	6,816	7,930	33,474	28,118	
Returns with statutory adjustments:										
Number of returns ²	1000	35,774	4,621	4,485	3,295	3,191	2,888	9,702	7,592	
Amount of adjustments	Mil. dol	121,599	7,539	6,341	6,148	6,219	6,313	25,136	63,903	
Payments to IRAs: ⁴										
Returns	1000	2,740	85	142	260	317	283	1,017	636	
Amount	Mil. dol	11,666	266	411	860	1,085	1,043	4,262	3,739	
Deduction for self-employment tax:										
Returns	1000	17,411	3,282	3,102	1,559	1,233	1,086	3,652	3,497	
Amount	Mil. dol	24,286	1,454	2,428	1,572	1,311	1,248	5,059	11,214	
Self-employment health insurance:										
Returns	1000	3,618	403	320	325	252	244	826	1,248	
Amount	Mil. dol	21,194	1,583	1,147	1,326	1,161	1,151	4,381	10,444	
Payments to Keogh plans:										
Returns	1000	1,010	17	15	26	26	33	179	714	
Amount	Mil. dol	20,262	149	128	145	193	225	1,664	17,758	

¹ After limitations. ² Includes other deductions and adjustments, not shown separately. ³ Before limitation. ⁴ State and local taxes include income taxes and sales taxes.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 492. Federal Individual Income Tax Returns—Selected Tax Credits: 2006 to 2008

[46,092 represents 46,092,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2006		2007		2008	
	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	46,092	58,939	48,091	63,779	55,229	75,352
Child care credit	6,467	3,487	6,492	3,483	6,587	3,527
Earned income credit ²	2,960	797	3,420	934	3,382	971
Foreign tax credit	6,418	10,958	7,643	15,435	6,708	16,572
General business credit	387	1,302	231	846	304	1,649
Minimum tax credit	359	1,032	395	1,035	416	945
Child tax credit ³	25,742	31,742	25,889	31,556	25,174	30,538
Education credits	7,725	7,022	7,435	6,910	7,741	7,633
Retirement savings contribution credit	5,192	894	5,862	977	5,961	977

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. See also <<http://www.irs.gov/taxstats/index.html>>.