

**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 <sup>1,2</sup> . . . . .	1000 . . . . .	48,167	1,019	2,065	2,980	3,886	4,199	17,942	16,076	
Amount <sup>1,2</sup> . . . . .	Mil. dol . . . . .	1,322,276	16,268	32,889	47,082	61,809	71,336	370,996	721,896	
Medical and dental expenses: <sup>3</sup>										
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 <sup>2</sup> . . . . .	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: <sup>4</sup>										
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 <sup>2</sup> . . . . .	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: <sup>4</sup>										
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	

<sup>1</sup> After limitations. <sup>2</sup> Includes other deductions and adjustments, not shown separately. <sup>3</sup> Before limitation. <sup>4</sup> 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.)
<b>Total tax credits</b> <sup>1</sup> . . . . .	<b>46,092</b>	<b>58,939</b>	<b>48,091</b>	<b>63,779</b>	<b>55,229</b>	<b>75,352</b>
Child care credit . . . . .	6,467	3,487	6,492	3,483	6,587	3,527
Earned income credit <sup>2</sup> . . . . .	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 <sup>3</sup> . . . . .	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

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

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