
Section 1

Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 2017. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 152.9 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2017.

Table A presents selected income and tax items for Tax Years 2013 through 2017 as they appear on the forms and provides the percentage change between 2016 and 2017 for each item. When comparing income and tax items for different years, it is important to consider any tax law changes that affect the data. The tax law changes are explained further later in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U). For Tax Year 2017, the number of

individual tax returns filed increased by 2.6 million, or 1.8 percent. Adjusted gross income (AGI) rose 7.7 percent from 2016 to 2017. This large increase in AGI was reflected in increases in most components of income, including increases in salaries and wages (5.0 percent), taxable pensions and annuities (5.1 percent), net capital gains (37.3 percent), partnership and S corporation, estates, trusts, royalties, etc. net income less loss (8.6 percent), and ordinary dividends (11.1 percent). (Qualified dividends increased 7.3 percent.) Taxable income also increased appreciably by 9.3 percent to \$8.0 trillion for 2017. Moreover, total tax liability increased by 10.9 percent to \$1.7 trillion.

This report is divided into eight sections. The remainder of this section (Section 1) explains the requirements for filing and changes in the law for 2017. Section 2 offers a brief analysis of the data; Section 3 discusses tax rates and computation of total income tax, and is followed by tables of detailed aggregate statistics on individual tax returns (Section 4). Section 5 provides explanations of the terms used in the tables. Section 6 describes the sample of individual income tax returns upon which the statistics are based. The key individual income tax forms appear in Section 7, and the report ends with a subject index (Section 8).

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Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	147,351,299	148,606,578	150,493,263	150,272,157	152,903,231	1.8
Electronically filed returns	125,317,980	128,118,903	131,279,367	131,618,295	135,016,593	2.6
Form 1040 returns	84,654,613	84,921,477	85,937,245	86,489,022	88,437,257	2.3
Electronically filed returns	69,350,524	70,440,578	72,161,422	73,560,523	75,826,047	3.1
Form 1040A returns	39,406,366	40,466,308	40,701,100	40,007,370	39,621,455	-1.0
Electronically filed returns	35,890,253	37,206,180	37,738,135	36,945,040	36,842,523	-0.3
Form 1040EZ returns	23,290,320	23,218,794	23,854,918	23,775,765	24,844,519	4.5
Electronically filed returns	20,077,203	20,472,145	21,379,809	21,112,732	22,348,023	5.9
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[2]
Salaries and wages: Number of returns	122,189,100	123,139,886	124,591,428	124,472,109	126,264,481	1.4
Amount	6,475,380,882	6,784,947,852	7,112,222,959	7,217,425,529	7,577,563,943	5.0
Taxable interest: Number of returns	44,920,763	43,334,329	42,636,696	42,583,038	44,193,009	3.8
Amount	100,648,711	93,894,280	95,881,223	96,640,233	106,055,367	9.7
Tax-exempt interest [3]: Number of returns	5,987,263	5,799,616	5,827,038	6,069,076	6,163,387	1.6
Amount	68,099,984	62,473,659	61,871,455	60,652,535	60,058,772	-1.0
Ordinary dividends: Number of returns	27,688,374	27,651,681	27,607,044	27,469,569	28,171,331	2.6
Amount	214,972,683	254,702,232	260,252,720	254,065,327	282,336,042	11.1
Qualified dividends [3]: Number of returns	25,493,503	25,702,423	25,755,976	25,630,375	26,216,041	2.3
Amount	158,069,115	192,447,711	203,187,788	202,033,967	216,846,966	7.3
State income tax refunds: Number of returns	21,309,106	20,791,909	20,256,512	20,819,955	19,990,503	-4.0
Amount	27,850,899	30,088,465	31,110,732	33,468,377	34,292,386	2.5
Alimony received: Number of returns	436,667	435,510	414,420	415,515	414,044	-0.4
Amount	9,229,979	10,052,345	10,077,086	10,468,433	10,381,660	-0.8
Business or profession net income less loss: Number of returns	23,529,912	24,073,449	24,726,925	25,063,932	25,898,833	3.3
Amount	302,072,545	317,258,762	331,814,301	328,082,028	346,372,148	5.6
Net capital gain less loss: Number of returns	20,539,234	20,189,886	19,954,555	20,124,401	21,169,727	5.2
Amount	483,413,657	687,387,778	694,951,773	614,215,454	843,115,530	37.3
Capital gain distributions reported on Form 1040: Number of returns	3,454,143	4,077,657	4,323,250	3,918,379	4,229,823	7.9
Amount	6,207,123	11,260,843	11,563,203	6,759,530	11,371,193	68.2
Sales of property other than capital assets, net gain less loss: Number of returns	2,138,829	2,288,854	2,216,693	2,082,418	2,110,046	1.3
Amount	1,029,266	8,972,556	11,943,053	6,292,584	12,736,896	102.4
Total Individual Retirement Arrangement (IRA) distributions [3]: Number of returns	14,051,217	14,381,491	14,891,500	15,191,877	15,904,756	4.7
Amount	260,594,003	278,901,188	295,038,269	300,215,312	332,071,488	10.6
Taxable IRA distributions: Number of returns	13,331,179	13,653,703	14,159,018	14,386,567	15,117,193	5.1
Amount	213,602,353	235,005,032	253,213,041	257,507,903	286,496,949	11.3
Total pensions and annuities [3]: Number of returns	30,013,724	30,663,195	30,754,854	30,335,768	30,610,779	0.9
Amount	1,048,215,251	1,110,596,904	1,169,067,148	1,108,027,133	1,171,791,907	5.8
Taxable pensions and annuities: Number of returns	27,755,892	28,143,561	28,199,160	27,860,995	28,264,910	1.4
Amount	638,659,076	663,223,262	689,991,999	693,626,543	729,187,412	5.1
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,408,198	17,519,383	17,522,047	17,227,483	17,434,335	1.2
Amount	613,541,466	679,383,869	713,237,701	706,486,715	766,936,736	8.6
Farm net income less loss: Number of returns	1,812,920	1,784,483	1,799,627	1,750,996	1,789,262	2.2
Amount	-7,798,270	-8,276,215	-13,963,784	-17,666,030	-19,166,242	8.5
Unemployment compensation: Number of returns	9,287,183	7,451,378	6,206,841	5,567,058	5,204,253	-6.5
Amount	51,923,279	33,288,898	27,225,383	25,420,264	23,946,035	-5.8
Total social security benefits [3]: Number of returns	27,070,833	27,401,498	28,087,514	28,329,015	28,967,603	2.3
Amount	553,542,772	575,126,918	605,152,093	619,856,114	644,989,570	4.1
Taxable social security benefits: Number of returns	18,507,324	19,018,684	19,661,104	19,966,525	20,929,431	4.8
Amount	243,327,448	261,155,940	277,411,075	285,939,053	309,539,629	8.3
Foreign-earned income exclusion [4]: Number of returns	470,341	453,226	467,971	476,275	451,529	-5.2
Amount	29,022,294	28,173,396	29,340,385	29,187,724	28,162,667	-3.5
Net operating loss [4]: Number of returns	1,211,607	1,201,450	1,138,112	1,110,108	1,162,526	4.7
Amount	189,041,342	196,186,760	197,513,363	185,805,020	213,363,983	14.8

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
Cancellation of debt [4]: Number of returns	770,756	740,343	678,073	603,498	564,943	-6.4
Amount	10,013,641	9,228,543	6,954,736	5,424,398	6,247,497	15.2
Taxable health savings account distributions [4]: Number of returns	267,565	298,878	267,614	300,921	287,867	-4.3
Amount	349,147	353,121	327,192	370,066	384,201	3.8
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [4]	N/A	N/A	N/A	N/A	34,088	[2]
Amount	N/A	N/A	N/A	N/A	11,219,164	[2]
Gambling earnings [4]: Number of returns	1,918,174	1,871,259	1,934,196	1,974,960	2,094,093	6.0
Amount	29,978,207	29,496,416	32,967,078	31,573,883	32,579,689	3.2
Other income less loss [4]: Number of returns	6,809,924	6,377,417	6,454,478	6,228,170	6,434,957	3.3
Amount	37,172,318	39,155,702	40,075,330	38,244,843	40,011,966	4.6
Total income: Number of returns	146,879,226	148,100,814	149,937,727	149,737,071	152,396,024	1.8
Amount	9,233,510,773	9,916,219,526	10,360,403,054	10,379,352,389	11,170,081,552	7.6
Educator expenses: Number of returns	3,837,716	3,767,882	3,721,168	3,853,148	3,611,716	-6.3
Amount	964,331	959,210	950,200	982,698	930,641	-5.3
Certain business expenses of reservists, performing artists, etc.: Number of returns	156,555	152,356	169,246	157,254	147,070	-6.5
Amount	587,084	537,293	579,419	605,289	765,539	26.5
Health savings account deduction: Number of returns	1,194,511	1,361,357	1,391,655	1,721,015	1,857,859	8.0
Amount	3,716,404	4,105,729	4,322,792	4,966,885	5,350,980	7.7
Moving expenses: Number of returns	1,244,377	1,128,284	1,133,792	1,114,665	1,082,452	-2.9
Amount	3,560,922	3,444,883	3,692,173	3,486,633	3,467,230	-0.6
Deductible part of self-employment tax: Number of returns	18,874,760	19,351,496	19,632,701	19,582,832	20,063,996	2.5
Amount	27,911,733	29,287,458	30,106,835	29,865,683	31,914,949	6.9
Payments to a Keogh plan: Number of returns	954,877	989,517	1,012,285	988,523	1,012,095	2.4
Amount	22,407,806	23,214,590	24,378,156	24,682,986	25,821,484	4.6
Self-employed health insurance: Number of returns	3,995,573	4,185,169	4,098,181	4,057,011	4,109,643	1.3
Amount	27,139,425	28,112,970	28,852,216	30,112,335	31,709,190	5.3
Penalty on early withdrawal of savings: Number of returns	690,780	611,626	466,686	415,627	410,906	-1.1
Amount	221,210	140,135	76,848	107,969	123,924	14.8
Alimony paid adjustment: Number of returns	651,544	607,972	598,888	586,253	586,323	[5]
Amount	11,761,438	11,808,353	12,345,177	12,638,957	13,436,431	6.3
Total taxpayer IRA adjustment: Number of returns	2,713,320	2,707,651	2,641,368	2,667,003	2,637,519	-1.1
Amount	12,972,665	13,229,272	13,043,934	13,387,326	13,427,254	0.3
Student loan interest deduction: Number of returns	11,460,120	12,083,228	12,371,155	12,396,180	12,563,850	1.4
Amount	11,617,865	12,812,975	13,438,377	13,446,150	13,687,484	1.8
Tuition and fees deduction: Number of returns	1,892,785	1,747,322	1,655,586	1,687,102	1,109,292	-34.2
Amount	4,340,736	3,871,885	3,918,501	3,910,226	2,584,883	-33.9
Domestic production activities deduction: Number of returns	717,374	698,915	695,859	719,622	789,696	9.7
Amount	11,228,603	11,975,861	12,791,597	13,376,710	15,126,066	13.1
Archer medical savings account deduction: Number of returns	3,391	5,355	4,593	3,712	3,385	-8.8
Amount	5,821	7,597	3,686	6,922	4,715	-31.9
Foreign housing deductions: Number of returns	4,344	3,922	5,161	4,298	3,869	-10.0
Amount	82,738	93,810	123,874	78,285	84,317	7.7
Other adjustments: Number of returns	141,877	125,339	132,019	129,850	126,695	-2.4
Amount	1,363,291	1,582,095	1,469,167	1,758,856	1,746,310	-0.7
Total statutory adjustments: Number of returns	37,665,545	38,386,756	38,586,372	38,858,066	39,090,129	0.6
Amount	139,882,070	145,184,115	150,092,952	153,413,910	160,181,396	4.4
Adjusted gross income or loss (AGI): Amount	9,093,628,703	9,771,035,412	10,210,310,102	10,225,938,480	11,009,900,155	7.7
Total itemized deductions: Number of returns	44,330,496	43,965,083	44,567,263	45,153,109	46,852,675	3.8
Amount	1,188,594,808	1,206,705,085	1,257,437,010	1,293,399,294	1,402,091,664	8.4
Total standard deduction: Number of returns	100,898,698	102,594,719	103,844,288	103,013,095	104,013,115	1.0
Amount	848,649,935	876,239,898	900,609,447	893,666,363	906,750,425	1.5
Basic standard deduction: Number of returns	100,898,698	102,594,719	103,844,288	103,013,095	104,013,115	1.0
Amount	823,062,803	849,367,894	872,463,128	865,094,185	876,178,475	1.3
Additional standard deduction: Number of returns	14,286,968	14,809,962	15,097,206	15,316,052	15,749,465	2.8
Amount	25,583,178	26,869,072	28,146,319	28,572,178	29,364,857	2.8

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	N/A	N/A	N/A	93,023	[2]
Amount	N/A	N/A	N/A	N/A	1,207,093	[2]
AGI less deductions: Number of returns	128,744,167	130,292,076	131,970,884	131,943,664	134,881,306	2.2
Amount	7,322,508,136	7,949,698,605	8,321,044,011	8,308,668,214	9,002,110,047	8.3
Number of exemptions	289,929,032	290,411,990	291,938,777	289,752,892	292,661,182	1.0
Exemption amount	1,107,723,027	1,121,602,989	1,140,740,415	1,146,205,770	1,155,506,023	0.8
Taxable income: Number of returns	110,502,800	112,657,629	114,871,989	115,520,564	119,045,254	3.1
Amount	6,387,828,476	6,997,855,643	7,350,295,492	7,330,108,634	8,008,418,180	9.3
Capital construction fund reduction: Number of returns	142	1,225	1,149	2,206	3,358	52.2
Amount	101,730	106,245	145,790	83,289	131,381	57.7
Tax from table, rate schedules, etc.: Number of returns	109,535,332	111,650,725	113,870,016	114,596,286	118,014,807	3.0
Amount	1,265,680,238	1,402,408,892	1,482,236,627	1,470,688,398	1,622,635,040	10.3
Additional taxes: Number of returns	7,449	11,003	5,409	7,175	8,715	21.5
Amount	13,473	34,012	8,787	3,739	21,093	464.1
Alternative minimum tax: Number of returns	3,940,304	4,277,624	4,467,806	4,634,301	5,075,419	9.5
Amount	27,426,374	28,645,905	31,165,616	31,016,377	36,404,112	17.4
Excess advance premium tax credit repayment: Number of returns	N/A	1,803,176	3,292,753	3,455,370	3,419,815	-1.0
Amount	N/A	1,431,168	2,699,501	3,146,320	3,703,793	17.7
Income tax before credits: Number of returns	109,571,667	111,969,378	114,482,785	115,181,685	118,644,112	3.0
Amount	1,293,164,218	1,432,797,923	1,516,165,675	1,504,894,843	1,662,837,203	10.5
Child care credit: Number of returns	6,315,706	6,340,882	6,344,325	6,469,075	6,469,236	[5]
Amount	3,458,946	3,504,960	3,585,379	3,635,193	3,718,771	2.3
Credit for elderly or disabled: Number of returns	76,856	67,260	50,569	60,310	63,417	5.2
Amount	9,493	7,704	6,397	6,563	6,995	6.6
Education credits: Number of returns	10,196,811	9,909,977	9,606,011	8,997,968	8,751,052	-2.7
Amount	10,645,809	10,445,440	10,234,109	9,653,056	9,353,087	-3.1
Residential energy credit: Number of returns	3,036,039	2,663,702	2,592,967	2,613,477	1,577,700	-39.6
Amount	1,613,800	1,638,353	2,087,749	2,336,382	2,124,782	-9.1
Foreign tax credit: Number of returns	7,487,567	7,958,139	7,968,489	7,798,027	8,651,605	10.9
Amount	20,237,697	21,648,047	22,560,125	20,090,076	21,757,425	8.3
Child tax credit: Number of returns	22,563,277	22,394,927	22,376,889	22,096,901	22,075,218	-0.1
Amount	27,233,304	27,201,568	27,099,975	26,800,252	26,876,793	0.3
Retirement savings contributions credit: Number of returns	7,411,730	7,917,829	8,108,729	8,457,550	8,712,026	3.0
Amount	1,316,999	1,380,719	1,441,212	1,536,316	1,564,066	1.8
Mortgage interest credit: Number of returns	58,410	63,308	77,700	83,665	96,168	14.9
Amount	73,709	87,280	99,211	116,318	136,066	17.0
Adoption credit: Number of returns	55,036	73,951	63,960	66,250	79,670	20.3
Amount	229,567	355,110	251,235	290,168	404,117	39.3
General business credit: Number of returns	462,100	348,214	334,152	352,327	409,870	16.3
Amount	3,064,587	3,137,282	3,616,120	4,130,911	4,803,015	16.3
Prior-year minimum tax credit: Number of returns	322,422	316,171	306,716	321,280	293,466	-8.7
Amount	1,004,548	963,909	972,621	906,916	1,046,335	15.4
Alternative motor vehicle credit: Number of returns	3,994	3,000	9,330	10,623	13,776	29.7
Amount	12,568	8,801	20,082	26,867	49,233	83.2
Qualified electric vehicle credit: Number of returns	* 308	* 294	* 3	[10]	* 2,011	[2]
Amount	* 760	* 627	* 8	[10]	* 5,441	[2]
Alternative fuel vehicle refueling property credit: Number of returns	13,389	6,425	3,740	8,486	9,523	12.2
Amount	6,583	4,723	1,518	2,309	3,012	30.4
Qualified plug-in electric vehicle credit: Number of returns	43,009	46,593	42,868	57,066	91,406	60.2
Amount	231,050	263,260	251,617	375,125	536,989	43.1
Total credits [6]: Number of returns	45,659,219	46,046,121	46,014,561	45,578,703	45,853,705	0.6
Amount	69,158,711	70,705,253	72,249,107	69,954,193	72,466,840	3.6
Income tax after credits: Number of returns	97,731,379	100,184,005	103,074,540	103,940,307	107,784,100	3.7
Amount	1,224,005,507	1,362,092,670	1,443,916,568	1,434,940,650	1,590,370,363	10.8

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employment tax: Number of returns	18,874,760	19,351,496	19,632,701	19,582,832	20,063,996	2.5
Amount	55,533,464	58,467,503	60,173,787	59,702,415	63,809,922	6.9
Social security, Medicare tax on tip income not reported: Number of returns	128,848	100,916	102,074	115,870	94,039	-18.8
Amount	30,440	20,816	18,751	19,302	16,333	-15.4
Uncollected social security tax: Number of returns	42,198	36,211	31,440	41,751	34,712	-16.9
Amount	19,565	16,557	18,926	19,368	23,900	23.4
Tax on qualified retirement plans: Number of returns	5,726,292	5,725,795	5,453,565	5,170,222	5,112,100	-1.1
Amount	5,873,596	5,840,378	5,975,801	5,489,009	5,663,889	3.2
Advanced earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Household employment taxes: Number of returns	202,208	196,098	190,852	180,899	196,669	8.7
Amount	1,077,915	1,082,019	1,134,672	1,120,961	1,152,924	2.9
First-time homebuyer credit repayment: Number of returns	830,760	764,493	716,735	635,787	585,006	-8.0
Amount	444,923	417,495	422,385	344,538	305,273	-11.4
Health care individual responsibility payment: Number of returns	N/A	8,061,604	6,691,982	4,955,223	4,606,271	-7.0
Amount	N/A	1,694,088	3,109,377	3,605,571	3,564,345	-1.1
Recapture taxes: Number of returns	24,106	4,831	* 2,066	* 3,977	1,489	-62.6
Amount	50,246	737	* 5,555	* 1,649	1,331	-19.3
COBRA premium assistance recapture: Number of returns	1,318	0	* 12	0	* 41	[2]
Amount	1,929	0	* 442	0	* 1	[2]
Total tax liability [7]: Number of returns	107,288,652	111,434,913	113,453,651	113,767,178	117,316,073	3.1
Amount	1,310,217,474	1,460,030,577	1,545,647,949	1,533,231,232	1,700,461,116	10.9
Income tax withheld: Number of returns	129,050,127	130,225,475	132,257,828	132,707,205	135,130,601	1.8
Amount	1,058,455,303	1,126,411,434	1,197,083,155	1,222,368,779	1,307,337,120	7.0
Estimated tax payments: Number of returns	9,274,202	9,346,366	9,611,498	9,522,188	9,644,085	1.3
Amount	289,350,412	334,458,863	372,286,086	360,039,051	388,704,109	8.0
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Earned income credit: Number of returns	28,821,785	28,537,908	28,081,708	27,382,904	27,030,382	-1.3
Amount	68,081,720	68,339,181	68,524,975	66,723,338	66,442,810	-0.4
Nontaxable combat pay election: Number of returns	9,967	10,024	1,993	4,016	10,047	150.2
Amount	152,284	140,810	27,797	50,398	147,263	192.2
Additional child tax credit: Number of returns	20,727,634	20,225,421	19,705,356	18,921,435	18,341,984	-3.1
Amount	27,855,164	27,062,605	26,590,109	25,373,304	24,506,747	-3.4
American opportunity credit: Number of returns	10,399,178	10,190,997	9,629,945	8,763,285	8,068,544	-7.9
Amount	9,252,951	9,111,582	8,623,424	7,864,516	7,143,602	-9.2
Net premium tax credit: Number of returns	N/A	1,499,446	2,343,256	2,644,433	2,471,815	-6.5
Amount	N/A	1,010,733	1,544,319	1,919,003	1,898,795	-1.1
Payment with an extension request: Number of returns	1,867,825	2,026,322	1,844,872	1,757,247	2,018,154	14.8
Amount	100,656,094	125,325,287	115,820,220	107,697,307	145,595,975	35.2
Excess social security tax withheld: Number of returns	1,357,741	1,458,542	1,567,122	1,583,531	1,467,562	-7.3
Amount	2,520,819	2,890,863	3,082,121	3,183,701	3,156,673	-0.8
Form 4136—Credit for Federal tax on gasoline and special fuels: Number of returns	351,572	353,397	308,753	293,699	288,899	-1.6
Amount	167,708	148,234	108,911	116,955	133,757	14.4
Other payments: Form 2439—Regulated investment company credit: Number of returns	8,724	14,010	2,793	3,168	6,840	115.9
Amount	63,529	44,117	5,990	1,329	2,923	119.9
Form 8885—Health coverage tax credit: Number of returns	13,693	N/A	20,795	33,218	28,302	-14.8
Amount	52,281	N/A	53,394	63,872	35,103	-45.0
Form 8801—Refundable prior-year minimum tax credit: Number of returns	[8] 3,289	N/A	N/A	N/A	N/A	[2]
Amount	[8] 7,832	N/A	N/A	N/A	N/A	[2]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	N/A	N/A	N/A	N/A	4,313	[2]
Amount	N/A	N/A	N/A	N/A	2,184,435	[2]

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Total payments: Number of returns	138,827,397	140,034,277	141,929,894	141,991,052	144,314,861	1.6
Amount	1,556,654,116	1,694,889,272	1,793,824,737	1,795,410,655	1,947,321,713	8.5
Overpayment, total: Number of returns	115,557,210	114,884,430	116,278,024	116,686,358	117,024,435	0.3
Amount	383,862,380	389,859,873	408,707,508	414,634,926	425,037,489	2.5
Overpayment refunded: Number of returns	112,747,598	112,004,413	113,212,358	113,547,753	113,957,919	0.4
Amount	320,596,496	319,643,133	329,830,398	334,914,071	339,178,097	1.3
Refund credited to next year: Number of returns	3,812,435	3,724,653	4,045,015	4,126,830	3,919,570	-5.0
Amount	63,265,884	70,216,740	78,877,110	79,720,854	85,859,391	7.7
Tax due at time of filing: Number of returns	26,480,680	28,675,288	29,180,466	28,675,667	30,964,788	8.0
Amount	138,444,235	156,177,870	161,798,546	154,021,961	179,955,564	16.8
Predetermined estimated tax penalty: Number of returns	8,543,611	9,327,132	9,835,683	9,481,106	10,098,860	6.5
Amount	1,018,498	1,176,691	1,267,826	1,566,459	1,778,672	13.5

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	147,351,299	148,606,578	150,493,263	150,272,157	152,903,231	1.8
Electronically filed returns	125,317,980	128,118,903	131,279,367	131,618,295	135,016,593	2.6
Form 1040 returns	84,654,613	84,921,477	85,937,245	86,489,022	88,437,257	2.3
Electronically filed returns	69,350,524	70,440,578	72,161,422	73,560,523	75,826,047	3.1
Form 1040A returns	39,406,366	40,466,308	40,701,100	40,007,370	39,621,455	-1.0
Electronically filed returns	35,890,253	37,206,180	37,738,135	36,945,040	36,842,523	-0.3
Form 1040EZ returns	23,290,320	23,218,794	23,854,918	23,775,765	24,844,519	4.5
Electronically filed returns	20,077,203	20,472,145	21,379,809	21,112,732	22,348,023	5.9
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[2]
Salaries and wages: Number of returns	122,189,100	123,139,886	124,591,428	124,472,109	126,264,481	1.4
Amount	3,633,771,539	3,746,520,073	3,922,902,901	3,931,059,656	4,041,367,436	2.8
Taxable interest: Number of returns	44,920,763	43,334,329	42,636,696	42,583,038	44,193,009	3.8
Amount	56,480,758	51,846,648	52,885,396	52,636,292	56,562,862	7.5
Tax-exempt interest [3]: Number of returns	5,987,263	5,799,616	5,827,038	6,069,076	6,163,387	1.6
Amount	38,215,479	34,496,775	34,126,561	33,035,150	32,031,345	-3.0
Ordinary dividends: Number of returns	27,688,374	27,651,681	27,607,044	27,469,569	28,171,331	2.6
Amount	120,635,625	140,641,763	143,548,108	138,379,808	150,579,222	8.8
Qualified dividends [3]: Number of returns	25,493,503	25,702,423	25,755,976	25,630,375	26,216,041	2.3
Amount	88,703,207	106,265,992	112,072,691	110,040,287	115,651,715	5.1
State income tax refunds: Number of returns	21,309,106	20,791,909	20,256,512	20,819,955	19,990,503	-4.0
Amount	15,629,012	16,614,282	17,159,808	18,228,964	18,289,273	0.3
Alimony received: Number of returns	436,667	435,510	414,420	415,515	414,044	-0.4
Amount	5,179,562	5,550,715	5,558,238	5,701,761	5,536,885	-2.9
Business or profession net income less loss: Number of returns	23,529,912	24,073,449	24,726,925	25,063,932	25,898,833	3.3
Amount	169,513,213	175,184,297	183,019,471	178,693,915	184,731,812	3.4
Net capital gain less loss: Number of returns	20,539,234	20,189,886	19,954,555	20,124,401	21,169,727	5.2
Amount	271,275,902	379,562,550	383,315,926	334,540,008	449,661,616	34.4
Capital gain distributions reported on Form 1040: Number of returns	3,454,143	4,077,657	4,323,250	3,918,379	4,229,823	7.9
Amount	3,483,234	6,218,025	6,377,939	6,681,661	6,064,636	64.7
Sales of property other than capital assets, net gain less loss: Number of returns	2,138,829	2,288,854	2,216,693	2,082,418	2,110,046	1.3
Amount	577,590	4,954,476	6,587,453	3,427,333	6,793,011	98.2
Total Individual Retirement Arrangement (IRA) distributions [3]: Number of returns	14,051,217	14,381,491	14,891,500	15,191,877	15,904,756	4.7
Amount	146,236,814	154,003,969	162,734,842	163,515,965	177,104,794	8.3
Taxable IRA distributions: Number of returns	13,331,179	13,653,703	14,159,018	14,386,567	15,117,193	5.1
Amount	119,866,640	129,765,341	139,665,218	140,254,849	152,798,373	8.9
Total pensions and annuities [3]: Number of returns	30,013,724	30,663,195	30,754,854	30,335,768	30,610,779	0.9
Amount	588,224,047	613,250,637	644,824,682	603,500,617	624,955,684	3.6
Taxable pensions and annuities: Number of returns	27,755,892	28,143,561	28,199,160	27,860,995	28,264,910	1.4
Amount	358,394,543	366,219,361	380,580,253	377,792,235	388,899,953	2.9
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,408,198	17,519,383	17,522,047	17,227,483	17,434,335	1.2
Amount	344,299,364	375,142,943	393,401,931	384,796,686	409,032,926	6.3
Farm net income less loss: Number of returns	1,812,920	1,784,483	1,799,627	1,750,996	1,789,262	2.2
Amount	-4,376,134	-4,569,970	-7,702,032	-9,622,021	-10,221,996	6.2
Unemployment compensation: Number of returns	9,287,183	7,451,378	6,206,841	5,567,058	5,204,253	-6.5
Amount	29,137,643	18,381,501	15,016,758	13,845,460	12,771,219	-7.8
Total social security benefits [3]: Number of returns	27,070,833	27,401,498	28,087,514	28,329,015	28,967,603	2.3
Amount	310,630,063	317,574,223	333,784,938	337,612,263	343,994,437	1.9
Taxable social security benefits: Number of returns	18,507,324	19,018,684	19,661,104	19,966,525	20,929,431	4.8
Amount	136,547,389	144,205,378	153,012,176	155,740,225	165,087,802	6.0
Foreign-earned income exclusion [4]: Number of returns	470,341	453,226	467,971	476,275	451,529	-5.2
Amount	16,286,360	15,556,817	16,183,334	15,897,453	15,020,089	-5.5
Net operating loss [4]: Number of returns	1,211,607	1,201,450	1,138,112	1,110,108	1,162,526	4.7
Amount	106,083,806	108,330,624	108,942,837	101,200,991	113,794,124	12.4

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
Cancellation of debt [4]: Number of returns	770,756	740,343	678,073	603,498	564,943	-6.4
Amount	5,619,327	5,095,827	3,836,038	2,954,465	3,331,998	12.8
Taxable health savings account distributions [4]: Number of returns	267,565	298,878	267,614	300,921	287,867	-4.3
Amount	195,930	194,987	180,470	201,561	204,907	1.7
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [4]	N/A	N/A	N/A	N/A	34,088	[2]
Amount	N/A	N/A	N/A	N/A	5,983,554	[2]
Gambling earnings [4]: Number of returns	1,918,174	1,871,259	1,934,196	1,974,960	2,094,093	6.0
Amount	16,822,787	16,287,364	18,183,716	17,197,104	17,375,834	1.0
Other income less loss [4]: Number of returns	6,809,924	6,377,417	6,454,478	6,228,170	6,434,957	3.3
Amount	20,859,887	21,621,039	22,104,429	20,830,525	21,339,715	2.4
Total income: Number of returns	146,879,226	148,100,814	149,937,727	149,737,071	152,396,024	1.8
Amount	5,181,543,644	5,475,549,158	5,714,508,028	5,653,242,042	5,957,376,828	5.4
Educator expenses: Number of returns	3,837,716	3,767,882	3,721,168	3,853,148	3,611,716	-6.3
Amount	541,151	529,658	524,104	535,239	496,342	-7.3
Certain business expenses of reservists, performing artists, etc.: Number of returns	156,555	152,356	169,246	157,254	147,070	-6.5
Amount	329,452	296,683	319,591	329,678	408,287	23.8
Health savings account deduction: Number of returns	1,194,511	1,361,357	1,391,655	1,721,015	1,857,859	8.0
Amount	2,085,524	2,267,106	2,384,331	2,705,275	2,853,856	5.5
Moving expenses: Number of returns	1,244,377	1,128,284	1,133,792	1,114,665	1,082,452	-2.9
Amount	1,998,273	1,902,199	2,036,499	1,899,038	1,849,189	-2.6
Deductible part of self-employment tax: Number of returns	18,874,760	19,351,496	19,632,701	19,582,832	20,063,996	2.5
Amount	15,663,150	16,171,981	16,606,087	16,266,712	17,021,306	4.6
Payments to a Keogh plan: Number of returns	954,877	989,517	1,012,285	988,523	1,012,095	2.4
Amount	12,574,526	12,818,658	13,446,308	13,443,892	13,771,458	2.4
Self-employed health insurance: Number of returns	3,995,573	4,185,169	4,098,181	4,057,011	4,109,643	1.3
Amount	15,229,756	15,523,451	15,914,074	16,401,054	16,911,568	3.1
Penalty on early withdrawal of savings: Number of returns	690,780	611,626	466,686	415,627	410,906	-1.1
Amount	124,136	77,380	42,387	58,807	66,093	12.4
Alimony paid adjustment: Number of returns	651,544	607,972	598,888	586,253	586,323	[5]
Amount	6,600,134	6,520,350	6,809,254	6,883,964	7,166,097	4.1
Total taxpayer IRA adjustment: Number of returns	2,713,320	2,707,651	2,641,368	2,667,003	2,637,519	-1.1
Amount	7,279,834	7,304,954	7,194,669	7,291,572	7,161,202	-1.8
Student loan interest deduction: Number of returns	11,460,120	12,083,228	12,371,155	12,396,180	12,563,850	1.4
Amount	6,519,565	7,075,083	7,412,232	7,323,611	7,299,991	-0.3
Tuition and fees deduction: Number of returns	1,892,785	1,747,322	1,655,586	1,687,102	1,109,292	-34.2
Amount	2,435,879	2,137,982	2,161,335	2,129,753	1,378,604	-35.3
Domestic production activities deduction: Number of returns	717,374	698,915	695,859	719,622	789,696	9.7
Amount	6,301,124	6,612,844	7,055,486	7,285,790	8,067,235	10.7
Archer medical savings account deduction: Number of returns	3,391	5,355	4,593	3,712	3,385	-8.8
Amount	3,267	4,195	2,033	3,770	2,515	-33.3
Foreign housing deductions: Number of returns	4,344	3,922	5,161	4,298	3,869	-10.0
Amount	46,430	51,800	68,325	42,639	44,969	5.5
Other adjustments: Number of returns	141,877	125,339	132,019	129,850	126,695	-2.4
Amount	765,034	873,603	810,351	957,983	931,365	-2.8
Total statutory adjustments: Number of returns	37,665,545	38,386,756	38,586,372	38,858,066	39,090,129	0.6
Amount	78,497,233	80,167,927	82,787,067	83,558,775	85,430,078	2.2
Adjusted gross income or loss (AGI): Amount	5,103,046,410	5,395,381,232	5,631,720,961	5,569,683,268	5,871,946,749	5.4
Total itemized deductions: Number of returns	44,330,496	43,965,083	44,567,263	45,153,109	46,852,675	3.8
Amount	667,000,453	666,319,760	693,567,022	704,465,846	747,782,221	6.1
Total standard deduction: Number of returns	100,898,698	102,594,719	103,844,288	103,013,095	104,013,115	1.0
Amount	476,234,531	483,843,124	496,750,936	486,746,385	483,600,227	-0.6
Basic standard deduction: Number of returns	100,898,698	102,594,719	103,844,288	103,013,095	104,013,115	1.0
Amount	461,875,871	469,004,911	481,226,215	471,184,197	467,295,187	-0.8
Additional standard deduction: Number of returns	14,286,968	14,809,962	15,097,206	15,316,052	15,749,465	2.8
Amount	14,356,441	14,836,594	15,524,721	15,562,188	15,661,257	0.6

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	N/A	N/A	N/A	93,023	[2]
Amount	N/A	N/A	N/A	N/A	643,783	[2]
AGI less deductions: Number of returns	128,744,167	130,292,076	131,970,884	131,943,664	134,881,306	2.2
Amount	4,109,151,591	4,389,673,443	4,589,654,722	4,525,418,417	4,801,125,358	6.1
Number of exemptions	289,929,032	290,411,990	291,938,777	289,752,892	292,661,182	1.0
Exemption amount	621,617,860	619,327,990	629,200,450	624,295,082	616,269,879	-1.3
Taxable income: Number of returns	110,502,800	112,657,629	114,871,989	115,520,564	119,045,254	3.1
Amount	3,584,639,998	3,864,083,734	4,054,217,039	3,992,433,897	4,271,156,363	7.0
Capital construction fund reduction: Number of returns	142	1,225	1,149	2,206	3,358	52.2
Amount	57,088	58,666	80,414	45,364	70,070	54.5
Tax from table, rate schedules, etc.: Number of returns	109,535,332	111,650,725	113,870,016	114,596,286	118,014,807	3.0
Amount	710,258,270	774,383,706	817,560,191	801,028,539	865,405,355	8.0
Additional taxes: Number of returns	7,449	11,003	5,409	7,175	8,715	21.5
Amount	7,561	18,781	4,847	2,036	11,250	452.4
Alternative minimum tax: Number of returns	3,940,304	4,277,624	4,467,806	4,634,301	5,075,419	9.5
Amount	15,390,782	15,817,728	17,190,081	16,893,452	19,415,526	14.9
Excess advance premium tax credit repayment: Number of returns	N/A	1,803,176	3,292,753	3,455,370	3,419,815	-1.0
Amount	N/A	790,264	1,488,969	1,713,682	1,975,356	15.3
Income tax before credits: Number of returns	109,571,667	111,969,378	114,482,785	115,181,685	118,644,112	3.0
Amount	725,681,379	791,163,955	836,274,504	819,659,501	886,846,508	8.2
Child care credit: Number of returns	6,315,706	6,340,882	6,344,325	6,469,075	6,469,236	[5]
Amount	1,941,047	1,935,373	1,977,595	1,979,953	1,983,345	0.2
Credit for elderly or disabled: Number of returns	76,856	67,260	50,569	60,310	63,417	5.2
Amount	5,327	4,254	3,528	3,575	3,731	4.4
Education credits: Number of returns	10,196,811	9,909,977	9,606,011	8,997,968	8,751,052	-2.7
Amount	5,974,079	5,767,775	5,644,848	5,257,656	4,988,313	-5.1
Residential energy credit: Number of returns	3,036,039	2,663,702	2,592,967	2,613,477	1,577,700	-39.6
Amount	905,612	904,668	1,151,544	1,272,539	1,133,217	-10.9
Foreign tax credit: Number of returns	7,487,567	7,958,139	7,968,489	7,798,027	8,651,605	10.9
Amount	11,356,732	11,953,643	12,443,533	10,942,307	11,603,960	6.0
Child tax credit: Number of returns	22,563,277	22,394,927	22,376,889	22,096,901	22,075,218	-0.1
Amount	15,282,438	15,020,192	14,947,587	14,597,087	14,334,290	-1.8
Retirement savings contributions credit: Number of returns	7,411,730	7,917,829	8,108,729	8,457,550	8,712,026	3.0
Amount	739,057	762,407	794,932	836,773	834,169	-0.3
Mortgage interest credit: Number of returns	58,410	63,308	77,700	83,665	96,168	14.9
Amount	41,363	48,194	54,722	63,354	72,569	14.5
Adoption credit: Number of returns	55,036	73,951	63,960	66,250	79,670	20.3
Amount	128,825	196,085	138,574	158,044	215,529	36.4
General business credit: Number of returns	462,100	348,214	334,152	352,327	409,870	16.3
Amount	1,719,746	1,732,348	1,994,550	2,249,952	2,561,608	13.9
Prior-year minimum tax credit: Number of returns	322,422	316,171	306,716	321,280	293,466	-8.7
Amount	563,719	532,252	536,470	493,963	558,045	13.0
Alternative motor vehicle credit: Number of returns	3,994	3,000	9,330	10,623	13,776	29.7
Amount	7,053	4,860	11,077	14,633	26,258	79.4
Qualified electric vehicle credit: Number of returns	* 308	* 294	* 3	* [10]	* 2,011	[2]
Amount	* 426	* 346	* 4	* [10]	* 2,902	[2]
Alternative fuel vehicle refueling property credit: Number of returns	13,389	6,425	3,740	8,486	9,523	12.2
Amount	3,694	2,608	837	1,258	1,606	27.7
Qualified plug-in electric vehicle credit: Number of returns	43,009	46,593	42,868	57,066	91,406	60.2
Amount	129,658	145,367	138,785	204,316	286,394	40.2
Total credits [6]: Number of returns	45,659,219	46,046,121	46,014,561	45,578,703	45,853,705	0.6
Amount	38,809,602	39,042,105	39,850,583	38,101,412	38,648,981	1.4
Income tax after credits: Number of returns	97,731,379	100,184,005	103,074,540	103,940,307	107,784,100	3.7
Amount	686,871,777	752,121,850	796,423,921	781,558,088	848,197,527	8.5

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employment tax: Number of returns	18,874,760	19,351,496	19,632,701	19,582,832	20,063,996	2.5
Amount	31,163,560	32,284,651	33,190,175	32,517,655	34,031,958	4.7
Social security, Medicare tax on tip income not reported: Number of returns	128,848	100,916	102,074	115,870	94,039	-18.8
Amount	17,082	11,494	10,343	10,513	8,711	-17.1
Uncollected social security tax: Number of returns	42,198	36,211	31,440	41,751	34,712	-16.9
Amount	10,979	9,142	10,439	10,549	12,747	20.8
Tax on qualified retirement plans: Number of returns	5,726,292	5,725,795	5,453,565	5,170,222	5,112,100	-1.1
Amount	3,296,070	3,224,946	3,296,084	2,989,656	3,020,741	1.0
Advanced earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Household employment taxes: Number of returns	202,208	196,098	190,852	180,899	196,669	8.7
Amount	604,891	597,470	625,853	610,545	614,893	0.7
First-time homebuyer credit repayment: Number of returns	830,760	764,493	716,735	635,787	585,006	-8.0
Amount	249,676	230,533	232,976	187,657	162,812	-13.2
Health care individual responsibility payment: Number of returns	N/A	8,061,604	6,691,982	4,955,223	4,606,271	-7.0
Amount	N/A	935,443	1,715,045	1,963,819	1,900,984	-3.2
Recapture taxes: Number of returns	24,106	4,831	2,066	3,977	1,489	-62.6
Amount	28,196	407	3,064	898	710	-21.0
COBRA premium assistance recapture: Number of returns	1,318	0	12	0	* 41	[2]
Amount	1,082	0	244	0	* 1	[2]
Total tax liability [7]: Number of returns	107,288,652	111,434,913	113,453,651	113,767,178	117,316,073	3.1
Amount	735,251,108	806,201,313	852,536,100	835,093,264	906,912,595	8.6
Income tax withheld: Number of returns	129,050,127	130,225,475	132,257,828	132,707,205	135,130,601	1.8
Amount	593,970,428	621,983,122	660,277,526	665,778,202	697,246,464	4.7
Estimated tax payments: Number of returns	9,274,202	9,346,366	9,611,498	9,522,188	9,644,085	1.3
Amount	162,373,969	184,681,868	205,342,574	196,099,701	207,308,858	5.7
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Earned income credit: Number of returns	28,821,785	28,537,908	28,081,708	27,382,904	27,030,382	-1.3
Amount	38,205,230	37,735,605	37,796,456	36,341,687	35,436,165	-2.5
Nontaxable combat pay election: Number of returns	9,967	10,024	1,993	4,016	10,047	150.2
Amount	85,457	77,753	15,332	27,450	78,540	186.1
Additional child tax credit: Number of returns	20,727,634	20,225,421	19,705,356	18,921,435	18,341,984	-3.1
Amount	15,631,405	14,943,459	14,666,359	13,819,882	13,070,265	-5.4
American opportunity credit: Number of returns	10,399,178	10,190,997	9,629,945	8,763,285	8,068,544	-7.9
Amount	5,192,453	5,031,244	4,756,439	4,283,505	3,809,921	-11.1
Net premium tax credit: Number of returns	N/A	1,499,446	2,343,256	2,644,433	2,471,815	-6.5
Amount	N/A	558,108	851,803	1,045,209	1,012,691	-3.1
Payment with an extension request: Number of returns	1,867,825	2,026,322	1,844,872	1,757,247	2,018,154	14.8
Amount	56,484,901	69,202,257	63,883,188	58,658,664	77,651,187	32.4
Excess social security tax withheld: Number of returns	1,357,741	1,458,542	1,567,122	1,583,531	1,467,562	-7.3
Amount	1,414,601	1,596,280	1,700,012	1,734,042	1,683,559	-2.9
Form 4136—Credit for Federal tax on gasoline and special fuels: Number of returns	351,572	353,397	308,753	293,699	288,899	-1.6
Amount	94,112	81,852	60,072	63,701	71,337	12.0
Other payments: Form 2439—Regulated investment company credit: Number of returns	8,724	14,010	2,793	3,168	6,840	115.9
Amount	35,650	24,361	3,304	724	1,559	115.4
Form 8885—Health coverage tax credit: Number of returns	13,693	N/A	20,795	33,218	28,302	-14.8
Amount	29,338	N/A	29,451	34,789	18,722	-46.2
Form 8801—Refundable prior-year minimum tax credit: Number of returns	[8] 3,289	N/A	N/A	N/A	N/A	[2]
Amount	[8] 4,395	N/A	N/A	N/A	N/A	[2]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	N/A	N/A	N/A	N/A	4,313	[2]
Amount	N/A	N/A	N/A	N/A	1,165,032	[2]

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Total payments: Number of returns	138,827,397	140,034,277	141,929,894	141,991,052	144,314,861	1.6
Amount	873,543,275	935,885,849	989,423,462	977,892,514	1,038,571,580	6.2
Overpayment, total: Number of returns	115,557,210	114,884,430	116,278,024	116,686,358	117,024,435	0.3
Amount	215,410,988	215,273,260	225,431,609	225,836,016	226,686,661	0.4
Overpayment refunded: Number of returns	112,747,598	112,004,413	113,212,358	113,547,753	113,957,919	0.4
Amount	179,908,247	176,500,902	181,925,206	182,415,071	180,894,985	-0.8
Refund credited to next year: Number of returns	3,812,435	3,724,653	4,045,015	4,126,830	3,919,570	-5.0
Amount	35,502,741	38,772,358	43,506,404	43,420,944	45,791,675	5.5
Tax due at time of filing: Number of returns	26,480,680	28,675,288	29,180,466	28,675,667	30,964,788	8.0
Amount	77,690,368	86,238,470	89,243,544	83,889,957	95,976,301	14.4
Predetermined estimated tax penalty: Number of returns	8,543,611	9,327,132	9,835,683	9,481,106	10,098,860	6.5
Amount	571,548	649,747	699,297	853,191	948,625	11.2

N/A—Not applicable.

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 4.

[2] Percentage not computed.

[3] Not included in total income.

[4] Included in the line for other income less loss on Form 1040.

[5] Less than 0.05 percent.

[6] Total credits includes the values for "other credits" not tabulated here.

[7] Total tax liability includes the values for "other taxes" not tabulated here.

[8] Data from prior-year returns.

[9] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2017 CPI-U = 245.120; 2016 CPI-U = 240.007; 2015 CPI-U = 237.017; 2014 CPI-U = 236.736; 2013 CPI-U = 232.957; 2012 CPI-U = 229.594; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9; 1997 CPI-U = 160.5; 1996 CPI-U = 156.9; 1995 CPI-U = 152.4; 1994 CPI-U = 148.2; 1993 CPI-U = 144.5; 1992 CPI-U = 140.3; 1991 CPI-U = 136.2.[9] Includes Form 1040 Telefile.

[10] Data deleted to prevent disclosure of certain taxpayer information.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

Requirements for Filing

The filing requirements for Tax Year 2017 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income comprised all income received in the form of money, goods, property, and services that was not expressly exempt from tax, including any income from sources outside the United States or from the sale of a taxpayer's main home (even if the taxpayer could have excluded part or all of it). Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2017 if he or she:

1. was liable for any of the following taxes:

- alternative minimum tax;
- additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Form 5329, *Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts*);

- household employment taxes (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Schedule H, *Household Employment Taxes*);
- Social Security or Medicare tax on unreported tip income; uncollected Social Security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
- tax from the recapture of various credits, including investment credits, low-income housing credits, or first-time homebuyer credit, received health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage MSA distributions.

2. had net earnings from self-employment of at least \$400.
3. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer Social Security and Medicare taxes.
4. had advance payments of the premium tax credit made for the taxpayer, their spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.

Data shown in this report include tax returns of individuals who were not required to file but nevertheless did so for any number of possible reasons. For example, an individual

Figure 1. General Filing Requirements, Tax Year 2017

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	Under 65 65 or older	\$10,400 \$11,950
	Head of household	Under 65 65 or older	\$13,400 \$14,950
Married with a child and living apart from spouse during the last six months of 2017	Head of household	Under 65 65 or older	\$13,400 \$14,950
Married and living with spouse at the end of 2017 (or on the date spouse died)	Married, joint return	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,800 \$22,050 \$23,300
	Married, separate return	Any age	\$4,050
Married and not living with spouse at the end of 2017 (or on the date spouse died)	Married, joint or separate return	Any age	\$4,050
Widowed in 2015 or 2016 and not remarried in 2017	Single	Under 65 65 or older	\$10,400 \$11,950
	Head of household	Under 65 65 or older	\$13,400 \$14,950
	Qualifying widow(er) with dependent child	Under 65 65 or older	\$16,750 \$18,000

Figure 2. Filing Requirements for Children and Other Dependents, Tax Year 2017

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes wages, tips, professional fees, and taxable scholarship and fellowship grants.

Gross income is the total of unearned and earned income.

1. Single dependents under 65 must file a return if-

- Earned income was more than \$6,350, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of (a) \$1,050 or (b) earned income (up to \$6,000) plus \$350.

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$7,900 (\$9,450 if 65 or older and blind), or
- Unearned income was more than \$2,600 (\$4,150 if 65 or older and blind), or
- Gross income was more than \$2,600 (\$4,150 if 65 or older and blind), or the total of earned income (up to \$6,000) plus \$1,900 (\$3,450 if 65 or older and blind), whichever is larger.

3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$6,350, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of \$1,050 or earned income (up to \$6,000) plus \$350.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$7,600 (\$8,850 if 65 or older and blind), or
- Unearned income was more than \$2,300 (\$3,550 if 65 or older and blind), or
- Gross income was more than \$2,300 (\$3,550 if 65 or older and blind), or the total of earned income (up to \$6,000) plus \$1,600 (\$2,850 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

might have filed a return to obtain a refund of tax withheld, or to claim the earned income credit or additional child tax credit.

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for Tax Year 2017 that influenced the Statistics of Income data are listed below. (Section 5, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

Alternative minimum tax (AMT)

For Tax Year 2017, the maximum AMT exemption increased from \$83,800 to \$84,500 for a married couple filing a joint return, from \$53,900 to \$54,300 for single filers and heads of household, and from \$41,900 to \$42,250 for a married person

filing separately. Also, for 2017, the 26-percent tax rate applied to the first \$187,800 (\$93,900 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$186,300 (\$93,150) of such income.

Disaster tax relief

For Tax Year 2017, disaster tax relief was enacted for those taxpayers impacted by certain Presidentially declared disasters. Some examples of the tax benefits provided by the relief included increased standard deductions based on qualified disaster losses, election to use 2016 earned income to figure 2017 EIC and additional child tax credits, qualified charitable contributions, and disaster losses not subject to AGI limitations, and a deduction against the AMT of any net qualified disaster loss, even if taxpayer claimed the standard deduction.

Earned income credit (EIC)

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have received and still claim the credit. The maximum credit for taxpayers with no qualifying children rose slightly to \$510 from \$506. For these taxpayers, earned income and AGI had to be less than \$15,010 (\$20,600 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,373 to \$3,400, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,572 to \$5,616. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,617 (\$45,207 for married filing jointly) for one qualifying child, or less than \$45,007 (\$50,597 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,269 to \$6,318. For these taxpayers, earned income and AGI had to be less than \$48,340 (\$53,930 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit was \$3,450 for the year. For 2017, if two taxpayers could have claimed a qualifying child, the taxpayer that did not claim the qualifying child was now able to claim the EIC without a qualifying child.

Exemption amount

For Tax Year 2017, the personal exemption amount remained \$4,050. For 2017, the amount was reduced if the taxpayer's AGI was more than \$156,900 (\$155,650 in 2016) for married filing separately, \$261,500 (\$259,400 in 2016) for single, \$287,650 (\$285,350 in 2016) for head of household, and \$313,800 (\$311,300 in 2016) for married filing jointly.

Foreign-earned income exclusion

For 2017, the exclusion increased to \$102,100, from \$101,300 for 2016.

Foreign housing deduction

For 2017, the foreign housing deduction was limited to \$30,630 for most locations; for 2016, it was limited to \$30,390.

Health savings account (HSA) deduction

A deduction for contributions to a health savings account was limited to \$3,400, or \$6,750 for family coverage. This was an increase from \$3,350 for self-only coverage for 2016. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were age 55 or older).

Individual retirement arrangement (IRA) deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$99,000 and \$119,000 of

modified AGI for married persons filing jointly and surviving spouses; and between \$62,000 and \$72,000 for single filers, heads of household, or married filing separately taxpayers living apart. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between a modified AGI of \$186,000 and \$196,000, up from \$184,000 and \$194,000 in 2016. The contributions were limited to the lesser of \$5,500 (\$11,000 if married filing jointly), or the taxpayer's compensation for the year was subject to an excise tax equal to 6 percent of the excess contribution. If any taxpayer was age 50 or older, these limits were \$1,000 higher per taxpayer.

Itemized deductions

For 2017, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$156,900 for married filing separately, \$261,500 for single, \$287,650 for head of household, and \$313,800 for married filing jointly. The corresponding amounts for 2016 were \$155,650 for married filing separately, \$259,400 for single, \$285,350 for head of household, and \$311,300 for married filing jointly. This limit of itemized deductions did not apply for the alternative minimum tax.

Retirement savings contribution credit

A taxpayer could take a credit for qualified retirement savings contributions if their adjusted gross income was less than or equal to \$31,000 if single, qualified widow(er), or married filing separately (\$46,500 if head of household, \$62,000 if married filing jointly). For 2016, AGI had to be less than \$30,750 (\$46,125 if head of household, \$61,500 if married filing jointly). For 2017, the maximum credit was \$1,000 (\$2,000 for married filing jointly). Section 965 deferred foreign income. Beginning in 2017, a taxpayer who owned (directly or indirectly) certain foreign corporations, may have had to include on their return certain deferred foreign income. The income was included on the Form 1040, line 21, other net income or loss. In 2017, some 33,088 returns had Internal Revenue Code section 965 deferred foreign income for a total of \$11.2 billion.

Standard deduction amount

The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2017 than it was for 2016. The amount depended on filing status, being 65 or older or blind, and whether an exemption could be claimed for a taxpayer by another person. For 2017, the standard deduction increased to \$12,700 for joint filers, up from \$12,600 for 2016. For single filers and married filing separate filers, the deduction amount increased to \$6,350, up from \$6,300. For heads of households, the deduction was \$9,350, up from \$9,300.