Statistics of Income

Individual Income Tax Returns Complete Report 2022

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Publication 1304 (Rev. 1-2025) Catalogue Number 63338H Department of the Treasury Internal Revenue Service www.irs.gov

2022
Statistics of
Income

Individual Income Tax Returns 2022

Publication 1304 (Rev. 1–2025)

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, type of tax computation, and age.

The Statistics of Income Division (SOI) also makes this report and the results of its other studies available on the internet. You can access these products by visiting SOI's internet site at http://www.irs.gov/statistics. Most of the tables included in this publication are available there in Microsoft Excel format.

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Suggested Citation

Statistics of Income—2022
Individual Income Tax Returns
Internal Revenue Service
Washington, D.C.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year (TY) 2022. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 161.3 million U.S. Individual Income Tax Returns (Forms 1040 and 1040-SR), including electronic returns, filed for TY 2022.

Table A presents selected income and tax items for TYs 2018 through 2022 as they appear on the forms and provides the percentage change between 2021 and 2022 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 later in this section. To assist with year-to-year comparisons, Table A includes the items in current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's Consumer Price Index for All Urban Consumers.

For TY 2022, the number of individual income tax returns filed rose by 0.5 million, or 0.3%. Adjusted gross income (AGI) rose 0.3% from 2021 to 2022. This increase in AGI was reflected by increases in some components of income that included: taxable interest (29.0%); salaries and wages (7.9%); taxable income from Individual Retirement Arrangement (IRA) distributions (7.2%); ordinary dividends (6.6%); and taxable income from pensions and annuities (6.3%). Two significant components of AGI that showed decreases were net capital gains (38.9%) and business or profession net income less loss (0.3%). Taxable income decreased by 0.5% to $11.7 trillion for 2022. Similarly, income tax after credits decreased by 5.1% to $2.1 trillion, and the total tax liability decreased by 5.4% to $2.3 trillion.

This report is divided into nine sections. The remainder of this section (Section 1) explains the requirements for filing and changes in the law for 2022. Section 2 offers a brief analysis of the data, and Section 3 discusses tax rates and computation of total income tax. Section 4 discusses tax shares of AGI and total income tax and is followed by tables of detailed aggregate statistics on individual tax returns (Section 5). Section 6 provides explanations of the terms used in the tables. Section 7 describes the sample of individual income tax returns upon which the statistics are based. Key individual income tax forms appear in Section 8, and the report ends with a subject index (Section 9).

Michael Parisi is responsible for the text and production of this publication. This report was prepared under the direction of Michael Strudler, Technical Project Manager, Individual and Tax-Exempt Branch, and Victoria Bryant, Chief, Individual and Tax-Exempt Branch.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2018–2022

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

Item [1]	Current dollars					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**153,774,296**	**157,796,807**	**164,358,792**	**160,824,340**	**161,336,659**	**0.3**
Electronically filed returns	137,645,234	142,162,470	151,569,468	150,269,738	149,880,466	-0.3
Form 1040 returns	152,875,628	142,164,886	147,781,563	144,117,439	143,908,819	-0.1
Electronically filed returns	137,310,575	128,737,582	137,029,512	135,428,729	134,378,895	-0.8
Form 1040A returns	[2] 460,018	N/A	N/A	N/A	N/A	[3]
Electronically filed returns	[2] 163,420	N/A	N/A	N/A	N/A	[3]
Form 1040EZ returns	[2] 438,651	N/A	N/A	N/A	N/A	[3]
Electronically filed returns	[2] 171,238	N/A	N/A	N/A	N/A	[3]
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[3]
Form 1040-SR returns	N/A	15,370,013	16,577,229	16,706,900	17,427,841	4.3
Electronically filed returns	N/A	13,308,612	14,539,957	14,841,009	15,501,571	4.5
Returns with virtual currency yes box checked	N/A	927,970	2,308,231	6,653,482	2,793,490	-58.0
Salaries and wages: Number of returns	126,830,048	129,775,754	130,098,732	126,082,290	128,387,726	1.8
Amount	7,907,550,652	8,273,071,046	8,416,495,535	9,022,352,941	9,738,950,972	7.9
Total wages from Form W-2 [4]: Number of returns	N/A	N/A	N/A	N/A	122,816,828	[3]
Amount	N/A	N/A	N/A	N/A	9,360,356,986	[3]
Household employee wages not reported on Form W-2 [4]: Number of returns	N/A	N/A	N/A	N/A	402,684	[3]
Amount	N/A	N/A	N/A	N/A	4,084,218	[3]
Tip income not reported on Form W-2 wages [4]: Number of returns	N/A	N/A	N/A	N/A	95,893	[3]
Amount	N/A	N/A	N/A	N/A	245,854	[3]
Medicare waiver payments not reported on Form W-2 [4]: Number of returns	N/A	N/A	N/A	N/A	17,256	[3]
Amount	N/A	N/A	N/A	N/A	144,525	[3]
Taxable dependent care benefits from Form 2441 [4]: Number of returns	N/A	N/A	N/A	N/A	396,180	[3]
Amount	N/A	N/A	N/A	N/A	724,917	[3]
Employer provided adoption benefits from Form 8839 [4]: Number of returns	N/A	N/A	N/A	N/A	1,914	[3]
Amount	N/A	N/A	N/A	N/A	-4,874	[3]
Wages from Form 8919 [4]: Number of returns	N/A	N/A	N/A	N/A	52,828	[3]
Amount	N/A	N/A	N/A	N/A	450,317	[3]
Other earned income [4]: Number of returns	N/A	N/A	N/A	N/A	1,220,775	[3]
Amount	N/A	N/A	N/A	N/A	53,391,951	[3]
Taxable interest: Number of returns	46,558,530	48,676,014	48,346,274	48,990,485	49,736,855	1.5
Amount	128,582,739	153,253,476	127,375,994	103,535,203	133,596,569	29.0
Tax-exempt interest [5]: Number of returns	6,286,465	6,242,423	6,479,806	6,569,327	6,892,813	4.9
Amount	60,224,030	61,575,197	59,449,107	55,518,422	55,567,941	0.1
Ordinary dividends: Number of returns	28,702,055	28,980,261	31,086,844	32,247,057	32,853,481	1.9
Amount	321,070,381	331,790,638	327,876,787	386,961,461	412,320,850	6.6
Qualified dividends [5]: Number of returns	26,626,098	26,757,958	29,012,583	30,524,800	30,737,089	0.7
Amount	243,746,121	248,190,601	260,244,440	295,906,194	313,230,845	5.9
State income tax refunds: Number of returns	18,642,580	4,311,147	3,795,242	3,150,440	3,013,887	-4.3
Amount	35,230,639	5,567,843	4,336,115	3,567,122	3,876,986	8.7
Alimony received: Number of returns	416,409	344,378	314,411	258,837	211,993	-18.1
Amount	11,271,656	10,810,673	9,659,488	8,507,104	7,432,678	-12.6
Business or profession net income less loss: Number of returns	26,556,132	27,256,526	27,727,153	28,652,345	30,356,401	5.9
Amount	348,745,841	354,741,301	337,175,302	411,501,369	410,392,806	-0.3
Net capital gain less loss: Number of returns	21,240,543	21,705,174	25,083,935	28,571,454	26,480,998	-7.3
Amount	911,823,408	853,486,542	1,117,709,542	2,032,553,466	1,240,910,675	-38.9
Capital gain distributions reported on Form 1040: Number of returns	4,185,790	4,056,900	3,919,950	4,505,544	3,980,047	-11.7
Amount	15,034,569	11,248,534	10,636,286	23,889,533	12,863,423	-46.2
Sales of property other than capital assets, net gain less loss: Number of returns	2,143,372	1,994,353	1,948,657	1,995,827	1,837,414	-7.9
Amount	19,738,602	19,359,097	33,788,611	50,686,440	32,243,776	-36.4
Total Individual Retirement Arrangement (IRA) distributions [6]: Number of returns	[2] 274,605	16,495,748	14,205,309	16,635,357	17,355,700	4.3
Amount	[2] 6,845,240	379,260,994	353,034,392	473,451,893	497,467,733	5.1
Taxable IRA distributions: Number of returns	[2] 253,031	15,641,734	13,101,306	15,584,165	16,282,441	4.5
Amount	[2] 5,523,744	324,971,510	284,005,168	408,382,461	437,775,580	7.2
Total pensions and annuities [5]: Number of returns	[2] 657,602	30,830,618	33,021,101	32,171,355	32,975,793	2.5
Amount	[2] 23,905,082	1,290,875,434	1,407,948,180	1,506,948,061	1,528,410,590	1.4
Taxable pensions and annuities: Number of returns	[2] 618,423	28,284,849	30,412,365	29,357,159	30,020,638	2.3
Amount	[2] 16,511,632	784,497,673	827,597,726	858,038,339	911,698,884	6.3

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 2018–2022—Continued

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

Item [1]	Current dollars					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(1)	(2)	(3)	(4)	(5)	(6)
Total IRA, pensions and annuities [5]: Number of returns	37,166,371	N/A	N/A	N/A	N/A	[3]
Amount	1,625,642,430	N/A	N/A	N/A	N/A	[3]
Taxable IRA, pensions and annuities: Number of returns	34,701,850	N/A	N/A	N/A	N/A	[3]
Amount	1,087,228,437	N/A	N/A	N/A	N/A	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,212,702	16,863,660	16,784,058	16,980,783	17,160,036	1.1
Amount	778,647,324	771,975,979	793,879,232	1,087,547,173	1,172,099,573	7.8
Farm net income less loss: Number of returns	1,767,566	1,729,461	1,738,421	1,724,143	1,766,686	2.5
Amount	-23,395,195	-23,797,084	-21,864,139	-26,141,944	-25,342,708	3.1
Unemployment compensation: Number of returns	4,517,744	4,363,590	29,901,078	15,809,172	4,728,507	-70.1
Amount	21,998,211	21,395,491	405,283,667	208,872,354	30,247,572	-85.5
Unemployment compensation exclusion amount: Number of returns	N/A	N/A	14,730,508	N/A	N/A	[3]
Amount	N/A	N/A	131,649,771	N/A	N/A	[3]
Total Social Security benefits [5]: Number of returns	29,629,805	30,022,335	31,691,628	31,293,066	31,861,807	1.8
Amount	680,495,999	718,890,477	774,017,713	791,161,174	871,307,268	10.1
Taxable Social Security benefits: Number of returns	21,792,987	22,416,436	23,057,234	23,798,351	24,667,460	3.7
Amount	337,046,241	360,038,769	374,166,924	412,830,233	458,513,595	11.1
Foreign-earned income exclusion [6]: Number of returns	455,127	495,579	455,352	430,205	487,323	13.3
Amount	29,715,021	30,867,452	29,622,342	28,104,316	32,967,328	17.3
Net operating loss [6]: Number of returns	1,171,273	1,145,393	1,323,044	1,155,701	1,015,332	-12.1
Amount	209,243,963	212,144,847	224,129,910	185,261,326	179,837,729	-2.9
Cancellation of debt [6]: Number of returns	547,798	518,174	510,844	798,188	463,924	-41.9
Amount	4,766,232	5,460,270	4,953,787	6,955,173	4,047,572	-41.8
Income from Form 8853 [6]: Number of returns	N/A	N/A	N/A	N/A	15,000	[3]
Amount	N/A	N/A	N/A	N/A	243,596	[3]
Taxable health savings account distributions [6]: Number of returns	293,160	492,627	531,695	533,041	526,350	-1.3
Amount	406,148	631,639	635,596	677,875	734,788	8.4
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [6]: Number of returns	33,692	2,973	2,413	27,994	30,040	7.3
Amount	6,505,596	262,314	15,258	340,878	320,116	-6.1
Limitation on business losses: Number of returns	24,809	3,391	25	43,082	49,775	15.5
Amount	32,554,968	3,530,839	184,932	50,309,058	66,149,641	31.5
Global intangible low tax income: Number of returns	19,755	12,136	7,823	11,240	12,786	13.8
Amount	1,764,899	2,449,204	2,869,447	2,357,946	2,133,045	-9.5
Alaska permanent fund dividends [6]: Number of returns	N/A	N/A	N/A	230,826	253,504	9.8
Amount	N/A	N/A	N/A	374,151	1,268,843	239.1
Jury duty pay [6]: Number of returns	N/A	N/A	N/A	107,163	164,957	53.9
Amount	N/A	N/A	N/A	12,240	20,045	63.8
Prizes and awards [6]: Number of returns	N/A	N/A	N/A	215,920	114,017	-47.2
Amount	N/A	N/A	N/A	876,687	354,843	-59.5
Activity not engaged in for profit income [6]: Number of returns	N/A	N/A	N/A	47,384	135,492	185.9
Amount	N/A	N/A	N/A	196,433	627,976	219.7
Stock options [6]: Number of returns	N/A	N/A	N/A	5,695	5,979	5.0
Amount	N/A	N/A	N/A	397,708	345,546	-13.1
Income from the rental of personal property [6]: Number of returns	N/A	N/A	N/A	68,481	72,134	5.3
Amount	N/A	N/A	N/A	413,484	569,655	37.8
Olympic and Paralympic medals and USOC prize money [6]: Number of returns	N/A	N/A	N/A	[7]	* 11	[3]
Amount	N/A	N/A	N/A	[7]	* 52	[3]
Section 951(a) inclusion [6]: Number of returns	N/A	N/A	N/A	6,776	9,864	45.6
Amount	N/A	N/A	N/A	219,546	425,401	93.8
Taxable distributions from an ABLE account [6]: Number of returns	N/A	N/A	N/A	3,754	2,529	-32.6
Amount	N/A	N/A	N/A	4,934	49,161	896.4
Gambling earnings [6]: Number of returns	1,993,632	1,947,628	1,687,491	2,249,499	2,282,733	1.5
Amount	32,919,323	35,756,185	28,437,694	46,630,967	61,109,746	31.0
Other income less loss [6]: Number of returns	6,322,140	6,462,486	6,956,041	6,384,708	7,932,711	24.2
Amount	44,746,257	38,422,215	37,253,562	50,539,343	50,085,121	-0.9
Nontaxable amount of Medicaid waiver payments included on Form 1040 [6]: Number of returns	N/A	N/A	N/A	N/A	95,786	[3]
Amount	N/A	N/A	N/A	N/A	2,447,737	[3]
Pension or annuity from nonqualified deferred compensation plan or S457 plan [6]: Number of returns	N/A	N/A	N/A	N/A	307,426	[3]
Amount	N/A	N/A	N/A	N/A	22,454,434	[3]

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 2018–2022—Continued

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

Item [1]	Current dollars					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(1)	(2)	(3)	(4)	(5)	(6)
Wages earned while incarcerated [6]: Number of returns	N/A	N/A	N/A	N/A	23,107	[3]
Amount	N/A	N/A	N/A	N/A	400,608	[3]
Total other income: Number of returns	N/A	N/A	N/A	12,095,579	13,970,621	15.5
Amount	N/A	N/A	N/A	-56,616,689	2,529,497	[3]
Total income: Number of returns	153,261,401	157,197,473	160,981,093	158,096,247	159,671,219	1.0
Amount	11,785,277,945	12,111,799,488	12,739,653,369	14,936,967,974	14,977,662,516	0.3
Educator expenses: Number of returns	3,476,090	3,628,977	3,436,604	3,115,144	3,734,321	19.9
Amount	901,446	937,722	904,137	826,402	1,120,960	35.6
Certain business expenses of reservists, performing artists, etc.: Number of returns	303,402	343,227	316,183	273,260	281,727	3.1
Amount	2,094,747	2,764,429	2,533,353	2,082,951	2,200,377	5.6
Health savings account deduction: Number of returns	1,953,488	2,022,903	2,008,708	1,933,557	2,041,587	5.6
Amount	5,589,632	5,728,845	5,948,959	5,888,886	6,047,945	2.7
Moving expenses: Number of returns	104,471	112,049	80,889	94,125	113,177	20.2
Amount	321,940	293,751	208,240	268,955	341,213	26.9
Deductible part of self-employment tax: Number of returns	20,148,343	20,460,855	20,352,607	21,622,374	22,434,877	3.8
Amount	32,663,231	33,645,174	33,293,453	38,595,947	40,514,835	5.0
Payments to a Keogh plan: Number of returns	984,817	951,117	947,275	998,658	972,046	-2.7
Amount	25,495,517	25,527,840	26,091,044	28,919,016	33,200,066	14.8
Self-employed health insurance: Number of returns	3,925,909	3,789,086	3,640,345	3,667,399	3,716,722	1.3
Amount	31,610,944	31,384,974	30,148,510	30,805,238	31,591,197	2.6
Penalty on early withdrawal of savings: Number of returns	496,463	501,306	379,439	306,653	677,089	120.8
Amount	266,021	243,447	208,505	123,875	497,547	301.7
Alimony paid adjustment: Number of returns	578,087	491,120	420,321	377,781	326,919	-13.5
Amount	13,582,240	12,374,364	10,697,070	9,743,923	8,452,144	-13.3
Total taxpayer IRA adjustment: Number of returns	2,469,291	2,436,686	2,465,286	2,415,869	2,430,935	0.6
Amount	12,503,200	12,691,089	13,574,992	13,682,667	13,166,590	-3.8
Student loan interest deduction: Number of returns	12,425,040	12,719,148	10,103,544	4,941,992	3,982,019	-19.4
Amount	13,434,708	14,144,721	7,752,615	4,289,185	3,860,127	-10.0
Tuition and fees deduction: Number of returns	[8] 27,064	1,285,659	1,294,534	[2] 27,971	N/A	[3]
Amount	[8] 56,458	3,009,678	3,176,138	[2] 50,422	N/A	[3]
Domestic production activities deduction: Number of returns	182,910	55,889	* 11,133	5,116	896	-82.5
Amount	1,720,704	258,101	* 67,614	53,444	26,068	-51.2
Archer medical savings account deduction: Number of returns	6,256	* 3,082	4,365	* 1,997	* 2,995	50.0
Amount	7,336	* 4,971	7,013	* 4,900	* 7,528	53.6
Foreign housing deductions: Number of returns	3,455	4,319	4,573	2,578	1,879	-27.1
Amount	69,527	85,541	40,783	47,698	43,939	-7.9
Jury duty pay adjustment [9]: Number of returns	N/A	N/A	N/A	8,308	10,370	24.8
Amount	N/A	N/A	N/A	4,179	6,966	66.7
Deductible expenses related to income reported from rental of personal property engaged in for profit [9]: Number of returns	N/A	N/A	N/A	30,368	34,545	13.8
Amount	N/A	N/A	N/A	309,078	357,156	15.6
Nontaxable Olympic and Paralympic medal and USOC prize money [9]: Number of returns	N/A	N/A	N/A	* 3,003	[7]	[3]
Amount	N/A	N/A	N/A	* 8,753	[7]	[3]
Reforestation amortization and expenses [9]: Number of returns	N/A	N/A	N/A	12,135	17,262	42.2
Amount	N/A	N/A	N/A	126,814	133,562	5.3
Repayment of supplemental unemployment benefits [9]: Number of returns	N/A	N/A	N/A	6,596	6,332	-4.0
Amount	N/A	N/A	N/A	20,077	26,450	31.7
Contributions to Section 501(c)(18)(D) pension plans [9]: Number of returns	N/A	N/A	N/A	22,525	28,233	25.3
Amount	N/A	N/A	N/A	77,308	228,676	195.8
Contributions by certain chaplains to Section 403(b) plans [9]: Number of returns	N/A	N/A	N/A	* 8,031	* 5,994	-25.4
Amount	N/A	N/A	N/A	* 34,294	* 24,488	-28.6
Attorney fees and court costs for actions involving certain unlawful discrimination claims [9]: Number of returns	N/A	N/A	N/A	4,169	11,269	170.3
Amount	N/A	N/A	N/A	245,416	508,286	107.1
Attorney fees and court costs paid in connection with and award from the IRS [9]: Number of returns	N/A	N/A	N/A	* 1,023	2,032	98.6
Amount	N/A	N/A	N/A	* 44,595	41,913	-6.0
Excess deductions of Section 67(e) expenses [9]: Number of returns	N/A	N/A	N/A	114,836	118,736	3.4
Amount	N/A	N/A	N/A	403,915	567,902	40.6
Other adjustments: Number of returns	154,399	189,206	293,714	154,225	436,761	183.2
Amount	1,521,187	1,830,866	2,514,426	4,502,757	4,401,284	-2.3

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 2018–2022—Continued

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

Item [1]	Current dollars					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(1)	(2)	(3)	(4)	(5)	(6)
Total other adjustments: Number of returns	N/A	N/A	N/A	372,735	656,994	76.3
Amount	N/A	N/A	N/A	5,795,511	6,369,023	9.9
Total statutory adjustments: Number of returns	37,761,829	39,140,137	36,917,699	32,835,517	33,983,457	3.5
Amount	141,838,840	144,925,513	137,166,853	141,160,696	143,657,097	1.8
Adjusted gross income or loss (AGI): Amount	11,643,439,106	11,966,873,976	12,591,788,823	14,795,614,070	14,833,956,956	0.3
Total standard deduction plus charitable contributions or itemized deductions: Number of returns	N/A	N/A	N/A	156,871,451	N/A	[3]
Amount	N/A	N/A	N/A	3,183,954,011	N/A	[3]
Charitable contributions if took standard deduction: Number of returns	N/A	N/A	41,390,425	47,979,584	N/A	[3]
Amount	N/A	N/A	10,697,693	17,928,056	N/A	[3]
Total itemized deductions: Number of returns	17,532,592	17,348,989	15,535,429	14,842,685	15,290,841	3.0
Amount	648,881,712	645,102,704	607,514,570	659,680,547	668,001,764	1.3
Qualified business income deduction: Number of returns	18,664,592	22,243,545	22,827,118	25,924,668	25,654,318	-1.0
Amount	149,950,908	155,249,163	166,114,002	205,779,729	216,078,693	5.0
Total standard deduction: Number of returns	134,271,137	138,307,604	143,551,783	141,872,935	142,779,280	0.6
Amount	2,253,032,601	2,354,080,109	2,495,360,191	2,506,538,615	2,609,228,480	4.1
Basic standard deduction: Number of returns	134,270,136	138,307,604	143,550,780	141,872,935	142,779,280	0.6
Amount	2,208,536,922	2,307,521,304	2,445,087,137	2,452,790,173	2,552,043,540	4.0
Additional standard deduction: Number of returns	22,811,275	23,725,778	25,304,324	26,009,049	27,046,647	4.0
Amount	44,168,254	46,434,047	49,591,590	52,824,316	56,766,406	7.5
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	15,284	11,035	46,471	52,172	13,887	-73.4
Amount	327,424	124,759	681,465	924,126	418,534	-54.7
AGI less deductions: Number of returns	121,386,350	124,340,527	127,501,119	128,562,986	129,380,067	0.6
Amount	9,116,459,681	9,393,458,371	9,983,058,728	11,974,919,781	11,931,860,369	-0.4
Number of exemptions	[8] 7,985,638	N/A	N/A	N/A	N/A	[3]
Exemption amount	[8] 31,700,890	N/A	N/A	N/A	N/A	[3]
Taxable income: Number of returns	120,916,002	124,143,848	127,425,325	128,519,569	129,349,042	0.6
Amount	8,941,445,098	9,226,944,218	9,812,730,835	11,767,185,281	11,714,186,280	-0.5
Capital construction fund reduction: Number of returns	15,479	11,829	3,076	7,747	4,293	-44.6
Amount	114,763	196,973	19,939	105,437	197,647	87.5
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	10,123	[2] 813	N/A	N/A	N/A	[3]
Amount	161,009	[2] 70,674	N/A	N/A	N/A	[3]
Tax from table, rate schedules, etc.: Number of returns	119,911,811	123,262,605	126,514,146	127,611,504	128,470,171	0.7
Amount	1,643,338,238	1,687,915,451	1,822,874,041	2,280,638,599	2,248,969,368	-1.4
Additional taxes: Number of returns	7,851	* 3,222	3,835	5,632	* 5,786	2.7
Amount	6,042	* 449	14,565	9,287	* 21,737	134.1
Alternative minimum tax: Number of returns	244,007	170,478	156,549	243,550	198,059	-18.7
Amount	4,022,755	2,792,555	2,937,322	5,598,598	4,101,697	-26.7
Excess advance premium tax credit repayment: Number of returns	3,206,967	3,018,032	1,748,217	2,632,104	5,134,998	95.1
Amount	4,433,822	4,218,714	1,709,599	3,862,542	7,004,325	81.3
Income tax before credits: Number of returns	120,367,473	123,689,755	126,758,953	127,874,599	129,352,044	1.2
Amount	1,651,822,411	1,695,025,831	1,827,636,926	2,290,478,645	2,260,350,184	-1.3
Child care credit: Number of returns	6,460,823	6,375,388	5,049,685	601,920	5,624,565	834.4
Amount	3,789,213	3,778,995	2,826,870	1,077,709	3,449,539	220.1
Credit for elderly or disabled: Number of returns	56,046	40,998	45,677	40,263	69,845	73.5
Amount	4,805	4,066	4,265	3,734	5,292	41.7
Education credits: Number of returns	8,700,169	7,879,521	7,418,821	8,122,952	7,528,175	-7.3
Amount	8,930,906	8,572,878	7,880,608	8,279,606	7,850,773	-5.2
Residential energy credit: Number of returns	755,767	1,957,807	2,290,640	2,606,659	3,209,936	23.1
Amount	2,511,826	3,514,580	3,901,324	5,333,333	8,237,739	54.5
Foreign tax credit: Number of returns	9,006,393	9,400,344	9,200,635	10,826,959	11,309,631	4.5
Amount	24,925,384	25,454,553	21,624,553	29,482,592	32,886,473	11.5
Nonrefundable child and other dependent tax credit: Number of returns	39,377,143	39,718,286	39,330,076	11,778,814	38,295,035	225.1
Amount	81,495,898	83,109,361	84,414,634	8,724,570	83,033,285	851.7
Retirement savings contributions credit: Number of returns	9,259,299	9,629,285	9,401,147	9,199,130	9,350,016	1.6
Amount	1,735,419	1,836,811	1,749,685	1,759,140	1,810,118	2.9
Mortgage interest credit: Number of returns	94,664	93,937	94,293	90,788	88,559	-2.5
Amount	139,820	144,391	153,078	136,590	139,929	2.4
Adoption credit: Number of returns	76,127	63,531	64,773	71,702	57,700	-19.5
Amount	386,390	303,894	321,764	335,203	257,701	-23.1

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 2018–2022—Continued

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

Item [1]	Current dollars					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit: Number of returns	477,291	427,987	433,065	522,507	527,880	1.0
Amount	5,356,507	5,100,792	4,932,175	7,067,166	7,383,881	4.5
Prior-year minimum tax credit: Number of returns	981,638	244,403	148,294	124,228	113,921	-8.3
Amount	2,921,822	1,559,074	1,362,613	1,493,146	1,394,884	-6.6
Alternative motor vehicle credit: Number of returns	11,153	16,898	18,183	22,513	42,531	88.9
Amount	54,393	40,314	48,221	103,380	189,368	83.2
Qualified electric vehicle credit: Number of returns	[7]	* 3,010	3,035	* 7,340	16,481	124.5
Amount	[7]	* 10,320	4,554	* 14,891	43,564	192.6
Alternative fuel vehicle refueling property credit: Number of returns	* 157	26,892	28,519	87,508	97,790	11.7
Amount	* 25	9,718	9,801	42,683	42,321	-0.8
Qualified plug-in electric vehicle credit: Number of returns	228,909	162,686	61,793	166,244	248,052	49.2
Amount	1,540,909	642,895	313,118	1,037,358	1,652,554	59.3
District of Columbia first-time homebuyer credit [10]: Number of returns	N/A	N/A	N/A	* 10	* 1,008	9,980.0
Amount	N/A	N/A	N/A	* 77	* 5,937	7,610.4
Credit to holders of tax credit bonds [10]: Number of returns	N/A	N/A	N/A	2,804	2,188	-22.0
Amount	N/A	N/A	N/A	27,601	51,254	85.7
Form 8978 Section 6226 tax credit [10]: Number of returns	N/A	N/A	N/A	2,238	3,504	56.6
Amount	N/A	N/A	N/A	52,194	88,351	69.3
Total other nonrefundable credits [10]: Number of returns	N/A	N/A	N/A	1,096,247	1,220,076	11.3
Amount	N/A	N/A	N/A	10,366,908	11,274,652	8.8
Income tax after credits: Number of returns	103,069,714	106,620,468	109,766,338	123,335,518	114,064,762	-7.5
Amount	1,517,985,372	1,560,871,236	1,698,046,443	2,225,454,591	2,111,800,065	-5.1
Self-employment tax: Number of returns	20,148,343	20,460,855	20,352,607	21,622,374	22,434,877	3.8
Amount	65,306,977	67,278,410	66,574,852	77,180,298	81,017,483	5.0
Social Security, Medicare tax on tip income not reported: Number of returns	122,097	118,208	74,059	72,440	84,910	17.2
Amount	18,099	14,099	8,507	13,531	16,467	21.7
Uncollected Social Security tax: Number of returns	59,824	41,557	41,984	52,748	60,035	13.8
Amount	44,119	27,126	34,805	29,055	31,667	9.0
Total additional Social Security and Medicare tax [11]: Number of returns	N/A	N/A	N/A	119,251	142,177	19.2
Amount	N/A	N/A	N/A	42,113	48,084	14.2
Uncollected Social Security and Medicare or RRTA tax on tips or group-term life insurance [10]: Number of returns	N/A	N/A	N/A	609,799	605,857	-0.6
Amount	N/A	N/A	N/A	209,730	266,640	27.1
Interest on tax due on installment income [11]: Number of returns	N/A	N/A	N/A	1,809	1,128	-37.6
Amount	N/A	N/A	N/A	7,626	9,952	30.5
Interest on deferred tax on gain from certain installment sales [11]: Number of returns	N/A	N/A	N/A	8,736	9,783	12.0
Amount	N/A	N/A	N/A	153,379	316,701	106.5
Recapture of low-income housing credit [11]: Number of returns	N/A	N/A	N/A	37	134	262.2
Amount	N/A	N/A	N/A	258	933	261.6
Tax on qualified retirement plans: Number of returns	5,080,752	5,203,674	3,873,810	4,484,060	4,788,972	6.8
Amount	5,916,650	6,043,348	3,642,009	5,199,727	5,646,079	8.6
Recapture of federal mortgage subsidy [11]: Number of returns	N/A	N/A	N/A	0	0	[3]
Amount	N/A	N/A	N/A	0	0	[3]
Additional tax on HSA distributions [11]: Number of returns	N/A	N/A	N/A	242,794	231,661	-4.6
Amount	N/A	N/A	N/A	72,424	69,177	-4.5
Additional tax on a HSA because not eligible [11]: Number of returns	N/A	N/A	N/A	22,108	12,713	-42.5
Amount	N/A	N/A	N/A	3,003	1,618	-46.1
Additional tax on Archer MSA distributions [11]: Number of returns	N/A	N/A	N/A	8,029	5,593	-30.3
Amount	N/A	N/A	N/A	2,428	1,168	-51.9
Additional tax on Medicare advantage MSA distributions [11]: Number of returns	N/A	N/A	N/A	[7]	* 2,452	[3]
Amount	N/A	N/A	N/A	[7]	* 905	[3]
Recapture of a charitable contribution deduction [11]: Number of returns	N/A	N/A	N/A	0	[7]	[3]
Amount	N/A	N/A	N/A	0	[7]	[3]
Income from a nonqualified deferred compensation plan that does not meet Section 409A [11]: Number of returns	N/A	N/A	N/A	3,399	1,413	-58.4
Amount	N/A	N/A	N/A	17,799	14,007	-21.3
Compensation from a nonqualified deferred compensation Section 457A plan [11]: Number of returns	N/A	N/A	N/A	[7]	0	[3]
Amount	N/A	N/A	N/A	[7]	0	[3]
Section 72(m)(5) excess benefits tax [11]: Number of returns	N/A	N/A	N/A	0	0	[3]
Amount	N/A	N/A	N/A	0	0	[3]

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 2018–2022—Continued

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

Item [1]	Current dollars					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(1)	(2)	(3)	(4)	(5)	(6)
Golden parachute payments [11]: Number of returns	N/A	N/A	N/A	23,430	80,862	245.1
Amount	N/A	N/A	N/A	140,833	188,942	34.2
Excise tax on insider stock compensation from an expatriated corporation [11]: Number of returns	N/A	N/A	N/A	[7]	0	[3]
Amount	N/A	N/A	N/A	[7]	0	[3]
Look-back interest under Section 167(g) or 460(b) from Form 8697 or Form 8866 [11]: Number of returns	N/A	N/A	N/A	9,315	* 9,231	-0.9
Amount	N/A	N/A	N/A	77,672	* 105,418	35.7
Tax on non-effectively connected income for nonresident alien [11]: Number of returns	N/A	N/A	N/A	0	* 478	[3]
Amount	N/A	N/A	N/A	0	* 210	[3]
Tax on interest from Form 8621, relating to distributions and dispositions of stock [11]: Number of returns	N/A	N/A	N/A	5,662	9,378	65.6
Amount	N/A	N/A	N/A	25,564	36,635	43.3
Form 8621 Section 1294 accrued interest [11]: Number of returns	N/A	N/A	N/A	* 31	174	461.3
Amount	N/A	N/A	N/A	* 287	719	150.5
Additional tax from Schedule 8812 [11]: Number of returns	N/A	N/A	N/A	1,106,411	[2] 53,830	-95.1
Amount	N/A	N/A	N/A	1,249,767	[2] 60,299	-95.2
Advance earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Household employment taxes: Number of returns	190,242	177,407	179,705	172,532	226,516	31.3
Amount	1,232,349	1,147,586	1,209,817	1,215,538	1,353,946	11.4
First-time homebuyer credit repayment: Number of returns	567,892	551,698	509,464	456,717	458,968	0.5
Amount	304,501	280,701	267,007	220,396	227,222	3.1
Health care individual responsibility payment: Number of returns	3,716,577	[2] 283,264	N/A	N/A	N/A	[3]
Amount	3,122,683	[2] 261,155	N/A	N/A	N/A	[3]
Recapture taxes: Number of returns	4,132	5,037	4,963	7,111	2,683	-62.3
Amount	7,852	8,853	7,574	15,895	14,639	-7.9
COBRA premium assistance recapture: Number of returns	[7]	[7]	0	81	67	-17.3
Amount	[7]	[7]	0	2,011	4,406	119.1
Total additional taxes: Number of returns	N/A	N/A	N/A	374,109	372,249	-0.5
Amount	N/A	N/A	N/A	611,859	518,445	-15.3
Total tax liability [12]: Number of returns	113,274,966	116,454,739	119,398,433	130,170,240	124,250,815	-4.5
Amount	1,634,280,926	1,674,999,742	1,817,433,675	2,385,860,259	2,257,368,052	-5.4
Income tax withheld from W2: Number of returns	N/A	N/A	118,598,959	117,913,495	120,463,527	2.2
Amount	N/A	N/A	1,124,951,133	1,275,505,679	1,363,255,151	6.9
Income tax withheld from Form 1099: Number of returns	N/A	N/A	44,773,634	37,574,056	32,364,226	-13.9
Amount	N/A	N/A	159,906,062	173,057,656	182,759,766	5.6
Income tax withheld from other forms: Number of returns	N/A	N/A	4,969,138	5,455,513	6,281,577	15.1
Amount	N/A	N/A	12,309,272	14,447,476	16,932,599	17.2
Income tax withheld: Number of returns	135,779,354	138,736,488	140,126,721	137,245,950	137,845,727	0.4
Amount	1,216,721,923	1,267,454,688	1,331,767,098	1,470,768,559	1,566,742,898	6.5
Estimated tax payments: Number of returns	9,646,140	10,012,062	9,783,673	10,159,899	10,533,943	3.7
Amount	403,806,363	405,055,882	417,829,370	534,373,752	581,222,117	8.8
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Earned income credit: Number of returns	26,492,486	26,738,391	26,025,709	32,216,183	24,086,346	-25.2
Amount	64,923,556	64,477,508	59,239,684	65,684,435	60,068,921	-8.5
Nontaxable combat pay election: Number of returns	* 7,069	7,650	10,011	14,026	* 8,074	-42.4
Amount	* 22,604	114,638	50,306	111,463	* 179,334	60.9
Refundable child tax credit or additional child tax credit: Number of returns	20,450,468	19,867,646	19,119,249	37,771,612	18,076,696	-52.1
Amount	36,235,241	35,733,023	33,664,804	115,869,125	34,843,071	-69.9
American opportunity credit: Number of returns	7,382,500	6,940,056	6,481,440	6,027,056	5,957,083	-1.2
Amount	6,393,866	6,083,655	5,654,475	5,170,213	5,184,485	0.3
Recovery rebate credit: Number of returns	N/A	N/A	31,096,185	12,188,336	[2] 1,900,727	-84.4
Amount	N/A	N/A	45,427,981	20,863,054	[2] 3,207,273	-84.6
Net premium tax credit: Number of returns	2,272,479	2,170,776	2,223,362	4,343,215	2,318,423	-46.6
Amount	1,844,866	1,971,279	2,149,299	3,625,006	2,388,657	-34.1
Qualified sick and family leave credit for leave before April 1, 2021: Number of returns	N/A	N/A	998,868	1,185,058	435,710	-63.2
Amount	N/A	N/A	1,911,053	4,734,950	3,216,748	-32.1
Payment with an extension request: Number of returns	2,135,425	1,432,185	1,597,601	2,579,513	2,094,039	-18.8
Amount	147,747,981	127,149,592	169,512,965	333,198,369	203,886,329	-38.8

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 2018–2022—Continued

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

Item [1]	Current dollars					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(1)	(2)	(3)	(4)	(5)	(6)
Excess Social Security tax withheld: Number of returns	1,596,276	1,640,674	1,587,700	1,896,100	2,122,720	12.0
Amount	3,473,419	3,802,529	3,630,524	5,011,595	5,858,921	16.9
Form 4136—Credit for federal tax on gasoline and special fuels: Number of returns	296,578	305,996	292,191	241,533	568,926	135.5
Amount	122,232	163,730	166,650	236,397	7,187,735	2,940.5
Other payments: Form 2439—Regulated investment company credit: Number of returns	6,734	4,425	3,112	3,453	31,361	808.2
Amount	9,858	6,929	77,187	2,569	9,090	253.8
Form 8885—Health coverage tax credit [13]: Number of returns	18,970	15,250	47,083	25,897	[2] 7,803	-69.9
Amount	31,431	32,898	45,008	35,459	[2] 11,706	-67.0
Credit for repayment of amounts included from prior years: Number of returns	N/A	N/A	N/A	14,235	45,450	219.3
Amount	N/A	N/A	N/A	78,679	217,639	176.6
Refundable child and dependent care credit: Number of returns	N/A	N/A	N/A	5,632,571	[2] 87,290	-98.5
Amount	N/A	N/A	N/A	11,980,877	[2] 175,680	-98.5
Qualified sick and family leave credit for leave after March 31, 2021: Number of returns	N/A	N/A	N/A	1,198,515	410,837	-65.7
Amount	N/A	N/A	N/A	5,434,617	3,631,573	-33.2
Form 8801—Refundable prior-year minimum tax credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	3,861	205	495	542	[7]	[3]
Amount	1,228,037	11,294	88	744	[7]	[3]
Deferral for certain Schedule H or SE filers: Number of returns	N/A	N/A	863,595	21,745	9,101	-58.1
Amount	N/A	N/A	940,901	36,593	14,916	-59.2
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Total payments: Number of returns	145,026,459	148,250,129	155,293,744	151,295,084	150,216,673	-0.7
Amount	1,882,737,804	1,912,125,679	2,072,301,524	2,577,329,763	2,478,394,530	-3.8
Overpayment, total: Number of returns	116,689,071	118,897,660	125,949,019	115,781,497	112,860,628	-2.5
Amount	426,602,735	433,334,762	472,019,865	494,571,248	501,047,449	1.3
Overpayment refunded: Number of returns	113,510,190	115,836,993	122,728,631	112,779,775	109,581,457	-2.8
Amount	331,948,424	335,441,285	379,672,173	378,564,518	367,537,955	-2.9
Refund credited to next year: Number of returns	4,204,745	3,931,470	4,334,431	3,781,189	4,401,815	16.4
Amount	94,654,311	97,893,477	92,347,692	116,006,730	133,509,495	15.1
Tax due at time of filing: Number of returns	32,020,214	33,269,899	32,771,171	38,883,806	41,855,466	7.6
Amount	180,402,092	198,535,581	218,487,802	305,053,445	284,147,330	-6.9
Predetermined estimated tax penalty: Number of returns	8,961,285	11,133,165	10,472,580	12,211,598	14,072,382	15.2
Amount	2,256,234	2,326,757	1,335,786	1,951,700	4,126,359	111.4

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 2018–2022—Continued

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

Item [1]	Constant dollars [14]					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**153,774,296**	**157,796,807**	**164,358,792**	**160,824,340**	**161,336,659**	**0.3**
Electronically filed returns	137,645,234	142,162,470	151,569,468	150,269,738	149,880,466	-0.3
Form 1040 returns	152,875,628	142,164,886	147,781,563	144,117,439	143,908,819	-0.1
Electronically filed returns	137,310,575	128,737,582	137,029,512	135,428,729	134,378,895	-0.8
Form 1040A returns	[2] 460,018	N/A	N/A	N/A	N/A	[3]
Electronically filed returns	[2] 163,420	N/A	N/A	N/A	N/A	[3]
Form 1040EZ returns	[2] 438,651	N/A	N/A	N/A	N/A	[3]
Electronically filed returns	[2] 171,238	N/A	N/A	N/A	N/A	[3]
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[3]
Form 1040-SR returns	N/A	15,370,013	16,577,229	16,706,900	17,427,841	4.3
Electronically filed returns	N/A	13,308,612	14,539,957	14,841,009	15,501,571	4.5
Returns with virtual currency yes box checked	N/A	927,970	2,308,231	6,653,482	2,793,490	-58.0
Salaries and wages: Number of returns	126,830,048	129,775,754	130,098,732	126,082,290	128,387,726	1.8
Amount	4,116,372,021	4,231,749,896	4,250,755,321	4,352,316,904	4,349,687,795	-0.1
Total wages from Form W-2 [4]: Number of returns	N/A	N/A	N/A	N/A	122,816,828	[3]
Amount	N/A	N/A	N/A	N/A	4,180,597,135	[3]
Household employee wages not reported on Form W-2 [4]: Number of returns	N/A	N/A	N/A	N/A	402,684	[3]
Amount	N/A	N/A	N/A	N/A	1,824,126	[3]
Tip income not reported on Form W-2 wages [4]: Number of returns	N/A	N/A	N/A	N/A	95,893	[3]
Amount	N/A	N/A	N/A	N/A	109,805	[3]
Medicare waiver payments not reported on Form W-2 [4]: Number of returns	N/A	N/A	N/A	N/A	17,256	[3]
Amount	N/A	N/A	N/A	N/A	64,549	[3]
Taxable dependent care benefits from Form 2441 [4]: Number of returns	N/A	N/A	N/A	N/A	396,180	[3]
Amount	N/A	N/A	N/A	N/A	323,768	[3]
Employer provided adoption benefits from Form 8839 [4]: Number of returns	N/A	N/A	N/A	N/A	1,914	[3]
Amount	N/A	N/A	N/A	N/A	-2,177	[3]
Wages from Form 8919 [4]: Number of returns	N/A	N/A	N/A	N/A	52,828	[3]
Amount	N/A	N/A	N/A	N/A	201,124	[3]
Other earned income [4]: Number of returns	N/A	N/A	N/A	N/A	1,220,775	[3]
Amount	N/A	N/A	N/A	N/A	23,846,338	[3]
Taxable interest: Number of returns	46,558,530	48,676,014	48,346,274	48,990,485	49,736,855	1.5
Amount	66,935,314	78,390,525	64,331,310	49,944,623	59,667,963	19.5
Tax-exempt interest [5]: Number of returns	6,286,465	6,242,423	6,479,806	6,569,327	6,892,813	4.9
Amount	31,350,354	31,496,264	30,024,802	26,781,680	24,818,196	-7.3
Ordinary dividends: Number of returns	28,702,055	28,980,261	31,086,844	32,247,057	32,853,481	1.9
Amount	167,137,106	169,713,881	165,594,337	186,667,371	184,154,020	-1.3
Qualified dividends [5]: Number of returns	26,626,098	26,757,958	29,012,583	30,524,800	30,737,089	0.7
Amount	126,885,019	126,951,714	131,436,586	142,742,978	139,897,653	-2.0
State income tax refunds: Number of returns	18,642,580	4,311,147	3,795,242	3,150,440	3,013,887	-4.3
Amount	18,339,739	2,848,002	2,189,957	1,720,753	1,731,570	0.6
Alimony received: Number of returns	416,409	344,378	314,411	258,837	211,993	-18.1
Amount	5,867,598	5,529,756	4,878,529	4,103,765	3,319,642	-19.1
Business or profession net income less loss: Number of returns	26,556,132	27,256,526	27,727,153	28,652,345	30,356,401	5.9
Amount	181,543,905	181,453,351	170,290,557	198,505,243	183,292,901	-7.7
Net capital gain less loss: Number of returns	21,240,543	21,705,174	25,083,935	28,571,454	26,480,998	-7.3
Amount	474,660,806	436,566,006	564,499,769	980,488,889	554,225,402	-43.5
Capital gain distributions reported on Form 1040: Number of returns	4,185,790	4,056,900	3,919,950	4,505,544	3,980,047	-11.7
Amount	7,826,428	5,753,726	5,371,862	11,524,136	5,745,164	-50.1
Sales of property other than capital assets, net gain less loss: Number of returns	2,143,372	1,994,353	1,948,657	1,995,827	1,837,414	-7.9
Amount	10,275,170	9,902,351	17,064,955	24,450,767	14,400,972	-41.1
Total Individual Retirement Arrangement (IRA) distributions [6]: Number of returns	[2] 274,605	16,495,748	14,205,309	16,635,357	17,355,700	4.3
Amount	[2] 3,563,373	193,995,393	178,300,198	228,389,722	222,182,998	-2.7
Taxable IRA distributions: Number of returns	[2] 253,031	15,641,734	13,101,306	15,584,165	16,282,441	4.5
Amount	[2] 2,875,452	166,225,836	143,436,954	197,000,705	195,522,814	-0.8
Total pensions and annuities [5]: Number of returns	[2] 657,602	30,830,618	33,021,101	32,171,355	32,975,793	2.5
Amount	[2] 12,444,082	660,294,340	711,084,939	726,940,695	682,630,902	-6.1
Taxable pensions and annuities: Number of returns	[2] 618,423	28,284,849	30,412,365	29,357,159	30,020,638	2.3
Amount	[2] 8,595,332	401,277,582	417,978,649	413,911,403	407,190,212	-1.6

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 2018–2022—Continued

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

Item [1]	Constant dollars [14]					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(7)	(8)	(9)	(10)	(11)	(12)
Total IRA, pensions and annuities [5]: Number of returns	37,166,371	N/A	N/A	N/A	N/A	[3]
Amount	846,248,011	N/A	N/A	N/A	N/A	[3]
Taxable IRA, pensions and annuities: Number of returns	34,701,850	N/A	N/A	N/A	N/A	[3]
Amount	565,970,035	N/A	N/A	N/A	N/A	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,212,702	16,863,660	16,784,058	16,980,783	17,160,036	1.1
Amount	405,334,370	394,872,624	400,949,107	524,624,782	523,492,440	-0.2
Farm net income less loss: Number of returns	1,767,566	1,729,461	1,738,421	1,724,143	1,766,686	2.5
Amount	-12,178,654	-12,172,421	-11,042,494	-12,610,682	-11,318,762	10.2
Unemployment compensation: Number of returns	4,517,744	4,363,590	29,901,078	15,809,172	4,728,507	-70.1
Amount	11,451,437	10,943,985	204,688,721	100,758,492	13,509,411	-86.6
Unemployment compensation exclusion amount: Number of returns	N/A	N/A	14,730,508	N/A	N/A	[3]
Amount	N/A	N/A	66,489,783	N/A	N/A	[3]
Total Social Security benefits [5]: Number of returns	29,629,805	30,022,335	31,691,628	31,293,066	31,861,807	1.8
Amount	354,240,499	367,718,914	390,918,037	381,650,349	389,150,187	2.0
Taxable Social Security benefits: Number of returns	21,792,987	22,416,436	23,057,234	23,798,351	24,667,460	3.7
Amount	175,453,535	184,163,053	188,973,194	199,146,277	204,784,991	2.8
Foreign-earned income exclusion [6]: Number of returns	455,127	495,579	455,352	430,205	487,323	13.3
Amount	15,468,517	15,788,978	14,960,779	13,557,316	14,724,130	8.6
Net operating loss [6]: Number of returns	1,171,273	1,145,393	1,323,044	1,155,701	1,015,332	-12.1
Amount	108,924,499	108,513,988	113,196,924	89,368,705	80,320,558	-10.1
Cancellation of debt [6]: Number of returns	547,798	518,174	510,844	798,188	463,924	-41.9
Amount	2,481,120	2,792,977	2,501,913	3,355,124	1,807,759	-46.1
Income from Form 8853 [6]: Number of returns	N/A	N/A	N/A	N/A	15,000	[3]
Amount	N/A	N/A	N/A	N/A	108,797	[3]
Taxable health savings account distributions [6]: Number of returns	293,160	492,627	531,695	533,041	526,350	-1.3
Amount	211,425	323,089	321,008	327,002	328,177	0.4
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [6]: Number of returns	33,692	2,973	2,413	27,994	30,040	7.3
Amount	3,386,567	134,176	7,706	164,437	142,973	-13.1
Limitation on business losses: Number of returns	24,809	3,391	25	43,082	49,775	15.5
Amount	16,946,886	1,806,056	93,400	24,268,721	29,544,279	21.7
Global intangible low tax income: Number of returns	19,755	12,136	7,823	11,240	12,786	13.8
Amount	918,740	1,252,790	1,449,216	1,137,456	952,678	-16.2
Alaska permanent fund dividends [6]: Number of returns	N/A	N/A	N/A	230,826	253,504	9.8
Amount	N/A	N/A	N/A	180,488	566,701	214.0
Jury duty pay [6]: Number of returns	N/A	N/A	N/A	107,163	164,957	53.9
Amount	N/A	N/A	N/A	5,904	8,953	51.6
Prizes and awards [6]: Number of returns	N/A	N/A	N/A	215,920	114,017	-47.2
Amount	N/A	N/A	N/A	422,907	158,483	-62.5
Activity not engaged in for profit income [6]: Number of returns	N/A	N/A	N/A	47,384	135,492	185.9
Amount	N/A	N/A	N/A	94,758	280,472	196.0
Stock options [6]: Number of returns	N/A	N/A	N/A	5,695	5,979	5.0
Amount	N/A	N/A	N/A	191,851	154,331	-19.6
Income from the rental of personal property [6]: Number of returns	N/A	N/A	N/A	68,481	72,134	5.3
Amount	N/A	N/A	N/A	199,462	254,424	27.6
Olympic and Paralympic medals and USOC prize money [6]: Number of returns	N/A	N/A	N/A	[7]	* 11	[3]
Amount	N/A	N/A	N/A	[7]	23	[3]
Section 951(a) inclusion [6]: Number of returns	N/A	N/A	N/A	6,776	9,864	45.6
Amount	N/A	N/A	N/A	105,907	189,996	79.4
Taxable distributions from an ABLE account [6]: Number of returns	N/A	N/A	N/A	3,754	2,529	-32.6
Amount	N/A	N/A	N/A	2,380	21,957	822.5
Gambling earnings [6]: Number of returns	1,993,632	1,947,628	1,687,491	2,249,499	2,282,733	1.5
Amount	17,136,555	18,289,609	14,362,472	22,494,437	27,293,321	21.3
Other income less loss [6]: Number of returns	6,322,140	6,462,486	6,956,041	6,384,708	7,932,711	24.2
Amount	23,293,210	19,653,307	18,814,930	24,379,808	22,369,415	-8.2
Nontaxable amount of Medicaid waiver payments included on Form 1040 [6]: Number of returns	N/A	N/A	N/A	N/A	95,786	[3]
Amount	N/A	N/A	N/A	N/A	1,093,228	[3]
Pension or annuity from nonqualified deferred compensation plan or S457 plan [6]: Number of returns	N/A	N/A	N/A	N/A	307,426	[3]
Amount	N/A	N/A	N/A	N/A	10,028,778	[3]

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 2018–2022—Continued

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

Item [1]	Constant dollars [14]					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(7)	(8)	(9)	(10)	(11)	(12)
Wages earned while incarcerated [6]: Number of returns	N/A	N/A	N/A	N/A	23,107	[3]
Amount	N/A	N/A	N/A	N/A	178,923	[3]
Total other income: Number of returns	N/A	N/A	N/A	12,095,579	13,970,621	15.5
Amount	N/A	N/A	N/A	-27,311,476	1,129,744	[3]
Total income: Number of returns	153,261,401	157,197,473	160,981,093	158,096,247	159,671,219	1.0
Amount	6,134,970,299	6,195,293,856	6,434,168,368	7,205,483,827	6,689,442,839	-7.2
Educator expenses: Number of returns	3,476,090	3,628,977	3,436,604	3,115,144	3,734,321	19.9
Amount	469,259	479,653	456,635	398,650	500,652	25.6
Certain business expenses of reservists, performing artists, etc.: Number of returns	303,402	343,227	316,183	273,260	281,727	3.1
Amount	1,090,446	1,414,030	1,279,471	1,004,800	982,750	-2.2
Health savings account deduction: Number of returns	1,953,488	2,022,903	2,008,708	1,933,557	2,041,587	5.6
Amount	2,909,751	2,930,355	3,004,525	2,840,755	2,701,181	-4.9
Moving expenses: Number of returns	104,471	112,049	80,889	94,125	113,177	20.2
Amount	167,590	150,256	105,172	129,742	152,395	17.5
Deductible part of self-employment tax: Number of returns	20,148,343	20,460,855	20,352,607	21,622,374	22,434,877	3.8
Amount	17,003,244	17,209,808	16,814,875	18,618,402	18,095,058	-2.8
Payments to a Keogh plan: Number of returns	984,817	951,117	947,275	998,658	972,046	-2.7
Amount	13,272,003	13,057,719	13,177,295	13,950,321	14,828,078	6.3
Self-employed health insurance: Number of returns	3,925,909	3,789,086	3,640,345	3,667,399	3,716,722	1.3
Amount	16,455,463	16,053,695	15,226,520	14,860,221	14,109,512	-5.1
Penalty on early withdrawal of savings: Number of returns	496,463	501,306	379,439	306,653	677,089	120.8
Amount	138,480	124,525	105,306	59,756	222,218	271.9
Alimony paid adjustment: Number of returns	578,087	491,120	420,321	377,781	326,919	-13.5
Amount	7,070,401	6,329,598	5,402,561	4,700,397	3,774,964	-19.7
Total taxpayer IRA adjustment: Number of returns	2,469,291	2,436,686	2,465,286	2,415,869	2,430,935	0.6
Amount	6,508,693	6,491,606	6,856,057	6,600,418	5,880,567	-10.9
Student loan interest deduction: Number of returns	12,425,040	12,719,148	10,103,544	4,941,992	3,982,019	-19.4
Amount	6,993,601	7,235,151	3,915,462	2,069,071	1,724,041	-16.7
Tuition and fees deduction: Number of returns	[8] 27,064	[8] 1,285,659	1,294,534	[2] 27,971	N/A	[3]
Amount	[8] 29,390	[8] 1,539,477	1,604,110	[2] 24,323	N/A	[3]
Domestic production activities deduction: Number of returns	182,910	55,889	11,133	5,116	896	-82.5
Amount	895,733	132,021	34,148	25,781	11,643	-54.8
Archer medical savings account deduction: Number of returns	6,256	* 3,082	4,365	* 1,997	* 2,995	50.0
Amount	3,819	* 2,543	3,542	* 2,364	* 3,362	42.2
Foreign housing deductions: Number of returns	3,455	4,319	4,573	2,578	1,879	-27.1
Amount	36,193	43,755	20,597	23,009	19,624	-14.7
Jury duty pay adjustment [9]: Number of returns	N/A	N/A	N/A	8,308	10,370	24.8
Amount	N/A	N/A	N/A	2,016	3,111	54.3
Deductible expenses related to income reported from rental of personal property engaged in for profit [9]: Number of returns	N/A	N/A	N/A	30,368	34,545	13.8
Amount	N/A	N/A	N/A	149,097	159,516	7.0
Nontaxable Olympic and Paralympic medal and USOC prize money [9]: Number of returns	N/A	N/A	N/A	* 3,003	* [7]	[3]
Amount	N/A	N/A	N/A	* 4,222	* [7]	[3]
Reforestation amortization and expenses [9]: Number of returns	N/A	N/A	N/A	12,135	17,262	42.2
Amount	N/A	N/A	N/A	61,174	59,653	-2.5
Repayment of supplemental unemployment benefits [9]: Number of returns	N/A	N/A	N/A	6,596	6,332	-4.0
Amount	N/A	N/A	N/A	9,685	11,813	22.0
Contributions to Section 501(c)(18)(D) pension plans [9]: Number of returns	N/A	N/A	N/A	22,525	28,233	25.3
Amount	N/A	N/A	N/A	37,293	102,133	173.9
Contributions by certain chaplains to Section 403(b) plans [9]: Number of returns	N/A	N/A	N/A	* 8,031	* 5,994	-25.4
Amount	N/A	N/A	N/A	* 16,543	* 10,937	-33.9
Attorney fees and court costs for actions involving certain unlawful discrimination claims [9]: Number of returns	N/A	N/A	N/A	4,169	11,269	170.3
Amount	N/A	N/A	N/A	118,387	227,015	91.8
Attorney fees and court costs paid in connection with and award from the IRS [9]: Number of returns	N/A	N/A	N/A	* 1,023	2,032	98.6
Amount	N/A	N/A	N/A	* 21,512	18,720	-13.0
Excess deductions of Section 67(e) expenses [9]: Number of returns	N/A	N/A	N/A	114,836	118,736	3.4
Amount	N/A	N/A	N/A	194,846	253,641	30.2
Other adjustments: Number of returns	154,399	189,206	293,714	154,225	436,761	183.2
Amount	791,872	936,504	1,269,912	2,172,097	1,965,736	-9.5

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 2018–2022—Continued

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

Item [1]	Constant dollars [14]					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(7)	(8)	(9)	(10)	(11)	(12)
Total other adjustments: Number of returns	N/A	N/A	N/A	372,735	656,994	76.3
Amount	N/A	N/A	N/A	2,795,712	2,844,584	1.7
Total statutory adjustments: Number of returns	37,761,829	39,140,137	36,917,699	32,835,517	33,983,457	3.5
Amount	73,835,940	74,130,697	69,276,188	68,094,885	64,161,276	-5.8
Adjusted gross income or loss (AGI): Amount	6,061,134,360	6,121,163,159	6,359,489,305	7,137,295,740	6,625,259,918	-7.2
Total standard deduction plus charitable contributions or itemized deductions: Number of returns	N/A	N/A	N/A	156,871,451	N/A	[3]
Amount	N/A	N/A	N/A	1,535,916,069	N/A	[3]
Charitable contributions if took standard deduction: Number of returns	N/A	N/A	41,390,425	47,979,584	N/A	[3]
Amount	N/A	N/A	5,402,875	8,648,363	N/A	[3]
Total itemized deductions: Number of returns	17,532,592	17,348,989	15,535,429	14,842,685	15,290,841	3.0
Amount	337,783,296	329,975,808	306,825,540	318,225,059	298,348,264	-6.2
Qualified business income deduction: Number of returns	18,664,592	22,243,545	22,827,118	25,924,668	25,654,318	-1.0
Amount	78,058,776	79,411,337	83,895,961	99,266,632	96,506,786	-2.8
Total standard deduction: Number of returns	134,271,137	138,307,604	143,551,783	141,872,935	142,779,280	0.6
Amount	1,172,843,624	1,204,133,048	1,260,282,925	1,209,135,849	1,165,354,390	-3.6
Basic standard deduction: Number of returns	134,270,136	138,307,604	143,550,780	141,872,935	142,779,280	0.6
Amount	1,149,680,855	1,180,317,803	1,234,892,493	1,183,207,995	1,139,813,997	-3.7
Additional standard deduction: Number of returns	22,811,275	23,725,778	25,304,324	26,009,049	27,046,647	4.0
Amount	22,992,324	23,751,431	25,046,258	25,482,063	25,353,464	-0.5
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	15,284	11,035	46,471	52,172	13,887	-73.4
Amount	170,445	63,815	344,174	445,792	186,929	-58.1
AGI less deductions: Number of returns	121,386,350	124,340,527	127,501,119	128,562,986	129,380,067	0.6
Amount	4,745,684,373	4,804,838,041	5,041,948,853	5,776,613,498	5,329,102,443	-7.7
Number of exemptions	7,985,638	N/A	N/A	N/A	N/A	[3]
Exemption amount	16,502,285	N/A	N/A	N/A	N/A	[3]
Taxable income: Number of returns	120,916,002	124,143,848	127,425,325	128,519,569	129,349,042	0.6
Amount	4,654,578,396	4,719,664,562	4,955,924,664	5,676,403,898	5,231,883,109	-7.8
Capital construction fund reduction: Number of returns	15,479	11,829	3,076	7,747	4,293	-44.6
Amount	59,741	100,753	10,070	50,862	88,275	73.6
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	10,123	[2] 813	N/A	N/A	N/A	[3]
Amount	83,815	[2] 36,150	N/A	N/A	N/A	[3]
Tax from table, rate schedules, etc.: Number of returns	119,911,811	123,262,605	126,514,146	127,611,504	128,470,171	0.7
Amount	855,459,780	863,383,862	920,643,455	1,100,163,338	1,004,452,598	-8.7
Additional taxes: Number of returns	7,851	* 3,222	3,835	5,632	* 5,786	2.7
Amount	3,145	* 230	7,356	4,480	* 9,708	116.7
Alternative minimum tax: Number of returns	244,007	170,478	156,549	243,550	198,059	-18.7
Amount	2,094,094	1,428,417	1,483,496	2,700,723	1,831,933	-32.2
Excess advance premium tax credit repayment: Number of returns	3,206,967	3,018,032	1,748,217	2,632,104	5,134,998	95.1
Amount	2,308,080	2,157,910	863,434	1,863,262	3,128,327	67.9
Income tax before credits: Number of returns	120,367,473	123,689,755	126,758,953	127,874,599	129,352,044	1.2
Amount	859,876,320	867,020,885	923,048,953	1,104,910,104	1,009,535,589	-8.6
Child care credit: Number of returns	6,460,823	6,375,388	5,049,685	601,920	5,624,565	834.4
Amount	1,972,521	1,932,990	1,427,712	519,879	1,540,661	196.3
Credit for elderly or disabled: Number of returns	56,046	40,998	45,677	40,263	69,845	73.5
Amount	2,501	2,080	2,154	1,801	2,364	31.2
Education credits: Number of returns	8,700,169	7,879,521	7,418,821	8,122,952	7,528,175	-7.3
Amount	4,649,092	4,385,104	3,980,105	3,994,021	3,506,375	-12.2
Residential energy credit: Number of returns	755,767	1,957,807	2,290,640	2,606,659	3,209,936	23.1
Amount	1,307,562	1,797,739	1,970,366	2,572,761	3,679,205	43.0
Foreign tax credit: Number of returns	9,006,393	9,400,344	9,200,635	10,826,959	11,309,631	4.5
Amount	12,975,213	13,020,232	10,921,491	14,222,186	14,688,018	3.3
Nonrefundable child and other dependent tax credit: Number of returns	39,377,143	39,718,286	39,330,076	11,778,814	38,295,035	225.1
Amount	42,423,685	42,511,182	42,633,654	4,208,669	37,084,987	781.2
Retirement savings contributions credit: Number of returns	9,259,299	9,629,285	9,401,147	9,199,130	9,350,016	1.6
Amount	903,394	939,545	883,679	848,596	808,449	-4.7
Mortgage interest credit: Number of returns	94,664	93,937	94,293	90,788	88,559	-2.5
Amount	72,785	73,857	77,312	65,890	62,496	-5.2
Adoption credit: Number of returns	76,127	63,531	64,773	71,702	57,700	-19.5
Amount	201,140	155,365	162,507	161,699	115,096	-28.8

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 2018–2022—Continued

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

Item [1]	Constant dollars [14]					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit: Number of returns	477,291	427,987	433,065	522,507	527,880	1.0
Amount	2,788,395	2,609,101	2,490,997	3,409,149	3,297,848	-3.3
Prior-year minimum tax credit: Number of returns	981,638	244,403	148,294	124,228	113,921	-8.3
Amount	1,520,990	797,480	688,188	720,283	622,994	-13.5
Alternative motor vehicle credit: Number of returns	11,153	16,898	18,183	22,513	42,531	88.9
Amount	28,315	20,621	24,354	49,870	84,577	69.6
Qualified electric vehicle credit: Number of returns	[7]	* 3,010	3,035	* 7,340	16,481	124.5
Amount	[7]	* 5,279	2,300	* 7,183	19,457	170.9
Alternative fuel vehicle refueling property credit: Number of returns	* 157	26,892	28,519	87,508	97,790	11.7
Amount	* 13	4,971	4,950	20,590	18,902	-8.2
Qualified plug-in electric vehicle credit: Number of returns	228,909	162,686	61,793	166,244	248,052	49.2
Amount	802,139	328,847	158,140	500,414	738,077	47.5
District of Columbia first-time homebuyer credit [10]: Number of returns	N/A	N/A	N/A	* 10	* 1,008	9,980.0
Amount	N/A	N/A	N/A	* 37	* 2,652	7,038.7
Credit to holders of tax credit bonds [10]: Number of returns	N/A	N/A	N/A	2,804	2,188	-22.0
Amount	N/A	N/A	N/A	13,315	22,891	71.9
Form 8978 Section 6226 tax credit [10]: Number of returns	N/A	N/A	N/A	2,238	3,504	56.6
Amount	N/A	N/A	N/A	25,178	39,460	56.7
Total other nonrefundable credits [10]: Number of returns	N/A	N/A	N/A	1,096,247	1,220,076	11.3
Amount	N/A	N/A	N/A	5,000,920	5,035,575	0.7
Income tax after credits: Number of returns	103,069,714	106,620,468	109,766,338	123,335,518	114,064,762	-7.5
Amount	790,205,816	798,399,609	857,599,214	1,073,542,977	943,188,953	-12.1
Self-employment tax: Number of returns	20,148,343	20,460,855	20,352,607	21,622,374	22,434,877	3.8
Amount	33,996,344	34,413,509	33,623,663	37,231,210	36,184,673	-2.8
Social Security, Medicare tax on tip income not reported: Number of returns	122,097	118,208	74,059	72,440	84,910	17.2
Amount	9,422	7,212	4,296	6,527	7,355	12.7
Uncollected Social Security tax: Number of returns	59,824	41,557	41,984	52,748	60,035	13.8
Amount	22,967	13,875	17,578	14,016	14,143	0.9
Total additional Social Security and Medicare tax [11]: Number of returns	N/A	N/A	N/A	119,251	142,177	19.2
Amount	N/A	N/A	N/A	20,315	21,476	5.7
Uncollected Social Security and Medicare or RRTA tax on tips or group-term life insurance [10]: Number of returns	N/A	N/A	N/A	609,799	605,857	-0.6
Amount	N/A	N/A	N/A	101,172	119,089	17.7
Interest on tax due on installment income [11]: Number of returns	N/A	N/A	N/A	1,809	1,128	-37.6
Amount	N/A	N/A	N/A	3,679	4,445	20.8
Interest on deferred tax on gain from certain installment sales [11]: Number of returns	N/A	N/A	N/A	8,736	9,783	12.0
Amount	N/A	N/A	N/A	73,989	141,448	91.2
Recapture of low-income housing credit [11]: Number of returns	N/A	N/A	N/A	37	134	262.2
Amount	N/A	N/A	N/A	124	417	234.8
Tax on qualified retirement plans: Number of returns	5,080,752	5,203,674	3,873,810	4,484,060	4,788,972	6.8
Amount	3,079,984	3,091,227	1,839,398	2,508,310	2,521,697	0.5
Recapture of federal mortgage subsidy [11]: Number of returns	N/A	N/A	N/A	0	0	[3]
Amount	N/A	N/A	N/A	0	0	[3]
Additional tax on HSA distributions [11]: Number of returns	N/A	N/A	N/A	242,794	231,661	-4.6
Amount	N/A	N/A	N/A	34,937	30,896	-11.6
Additional tax on a HSA because not eligible [11]: Number of returns	N/A	N/A	N/A	22,108	12,713	-42.5
Amount	N/A	N/A	N/A	1,449	723	-50.1
Additional tax on Archer MSA distributions [11]: Number of returns	N/A	N/A	N/A	8,029	5,593	-30.3
Amount	N/A	N/A	N/A	1,171	522	-55.5
Additional tax on Medicare advantage MSA distributions [11]: Number of returns	N/A	N/A	N/A	[7]	* 2,452	[3]
Amount	N/A	N/A	N/A	[7]	* 404	[3]
Recapture of a charitable contribution deduction [11]: Number of returns	N/A	N/A	N/A	0	[7]	[3]
Amount	N/A	N/A	N/A	0	[7]	[3]
Income from a nonqualified deferred compensation plan that does not meet Section 409A [11]: Number of returns	N/A	N/A	N/A	3,399	1,413	-58.4
Amount	N/A	N/A	N/A	8,586	6,256	-27.1
Compensation from a nonqualified deferred compensation Section 457A plan [11]: Number of returns	N/A	N/A	N/A	[7]	0	[3]
Amount	N/A	N/A	N/A	[7]	0	[3]
Section 72(m)(5) excess benefits tax [11]: Number of returns	N/A	N/A	N/A	0	0	[3]
Amount	N/A	N/A	N/A	0	0	[3]

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 2018–2022—Continued

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

Item [1]	Constant dollars [14]					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(7)	(8)	(9)	(10)	(11)	(12)
Golden parachute payments [11]: Number of returns	N/A	N/A	N/A	23,430	80,862	245.1
Amount	N/A	N/A	N/A	67,937	84,387	24.2
Excise tax on insider stock compensation from an expatriated corporation [11]: Number of returns	N/A	N/A	N/A	[7]	0	[3]
Amount	N/A	N/A	N/A	[7]	0	[3]
Look-back interest under Section 167(g) or 460(b) from Form 8697 or Form 8866 [11]: Number of returns	N/A	N/A	N/A	9,315	* 9,231	-0.9
Amount	N/A	N/A	N/A	37,468	* 47,083	25.7
Tax on non-effectively connected income for nonresident alien [11]: Number of returns	N/A	N/A	N/A	0	* 478	[3]
Amount	N/A	N/A	N/A	0	* 94	[3]
Tax on interest from Form 8621, relating to distributions and dispositions of stock [11]: Number of returns	N/A	N/A	N/A	5,662	9,378	65.6
Amount	N/A	N/A	N/A	12,332	16,362	32.7
Form 8621 Section 1294 accrued interest [11]: Number of returns	N/A	N/A	N/A	* 31	174	461.3
Amount	N/A	N/A	N/A	* 287	321	11.9
Additional tax from Schedule 8812 [11]: Number of returns	N/A	N/A	N/A	1,106,411	[2] 53,830	-95.1
Amount	N/A	N/A	N/A	602,878	[2] 26,931	-95.5
Advance earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Household employment taxes: Number of returns	190,242	177,407	179,705	172,532	226,516	31.3
Amount	641,514	587,001	611,019	586,367	604,710	3.1
First-time homebuyer credit repayment: Number of returns	567,892	551,698	509,464	456,717	458,968	0.5
Amount	158,512	143,581	134,852	106,317	101,484	-4.5
Health care individual responsibility payment: Number of returns	3,716,577	[2] 283,264	N/A	N/A	N/A	[3]
Amount	1,625,551	[2] 133,583	N/A	N/A	N/A	[3]
Recapture taxes: Number of returns	4,132	5,037	4,963	7,111	2,683	-62.3
Amount	4,087	4,528	3,825	7,668	6,538	-14.7
COBRA premium assistance recapture: Number of returns	[7]	[7]	0	81	67	-17.3
Amount	[7]	[7]	0	970	1,968	102.9
Total additional taxes: Number of returns	N/A	N/A	N/A	374,109	372,249	-0.5
Amount	N/A	N/A	N/A	295,156	231,552	-21.5
Total tax liability [12]: Number of returns	113,274,966	116,454,739	119,398,433	130,170,240	124,250,815	-4.5
Amount	850,744,886	856,777,362	917,895,795	1,150,921,495	1,008,203,686	-12.4
Income tax withheld from W2: Number of returns	N/A	N/A	118,598,959	117,913,495	120,463,527	2.2
Amount	N/A	N/A	568,157,138	615,294,587	608,867,866	-1.0
Income tax withheld from Form 1099: Number of returns	N/A	N/A	44,773,634	37,574,056	32,364,226	-13.9
Amount	N/A	N/A	80,760,637	83,481,744	81,625,621	-2.2
Income tax withheld from other forms: Number of returns	N/A	N/A	4,969,138	5,455,513	6,281,577	15.1
Amount	N/A	N/A	6,216,804	6,969,356	7,562,572	8.5
Income tax withheld: Number of returns	135,779,354	138,736,488	140,126,721	137,245,950	137,845,727	0.4
Amount	633,379,450	648,314,418	672,609,645	709,487,969	699,751,183	-1.4
Estimated tax payments: Number of returns	9,646,140	10,012,062	9,783,673	10,159,899	10,533,943	3.7
Amount	210,206,332	207,189,709	211,024,934	257,777,980	259,590,048	0.7
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Earned income credit: Number of returns	26,492,486	26,738,391	26,025,709	32,216,183	24,086,346	-25.2
Amount	33,796,750	32,980,823	29,919,032	31,685,690	26,828,460	-15.3
Nontaxable combat pay election: Number of returns	* 7,069	7,650	10,011	14,026	* 8,074	-42.4
Amount	* 11,767	58,638	25,407	53,769	* 80,096	49.0
Refundable child tax credit or additional child tax credit: Number of returns	20,450,468	19,867,646	19,119,249	37,771,612	18,076,696	-52.1
Amount	18,862,697	18,277,761	17,002,426	55,894,416	15,561,890	-72.2
American opportunity credit: Number of returns	7,382,500	6,940,056	6,481,440	6,027,056	5,957,083	-1.2
Amount	3,328,405	3,111,844	2,855,795	2,494,073	2,315,536	-7.2
Recovery rebate credit: Number of returns	N/A	N/A	31,096,185	12,188,336	[2] 1,900,727	-84.4
Amount	N/A	N/A	22,943,425	10,064,184	[2] 1,432,458	-85.8
Net premium tax credit: Number of returns	2,272,479	2,170,776	2,223,362	4,343,215	2,318,423	-46.6
Amount	960,368	1,008,327	1,085,505	1,748,676	1,066,841	-39.0
Qualified sick and family leave credit for leave before April 1, 2021: Number of returns	N/A	N/A	998,868	1,185,058	435,710	-63.2
Amount	N/A	N/A	965,178	2,284,105	1,436,690	-37.1
Payment with an extension request: Number of returns	2,135,425	1,432,185	1,597,601	2,579,513	2,094,039	-18.8
Amount	76,912,015	65,038,154	85,612,609	160,732,450	91,061,335	-43.3

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 2018–2022—Continued

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

Item [1]	Constant dollars [14]					Percent change, 2021 to 2022
	2018	2019	2020	2021	2022	
	(7)	(8)	(9)	(10)	(11)	(12)
Excess Social Security tax withheld: Number of returns	1,596,276	1,640,674	1,587,700	1,896,100	2,122,720	12.0
Amount	1,808,131	1,945,028	1,833,598	2,417,557	2,616,758	8.2
Form 4136—Credit for federal tax on gasoline and special fuels: Number of returns	296,578	305,996	292,191	241,533	568,926	135.5
Amount	63,629	83,749	84,167	114,036	3,210,243	2,715.1
Other payments: Form 2439—Regulated investment company credit: Number of returns	6,734	4,425	3,112	3,453	31,361	808.2
Amount	5,132	3,544	38,983	1,239	4,060	227.6
Form 8885—Health coverage tax credit [13]: Number of returns	18,970	15,250	47,083	25,897	[2] 7,803	-69.9
Amount	16,362	16,828	22,731	17,105	[2] 5,228	-69.4
Credit for repayment of amounts included from prior years: Number of returns	N/A	N/A	N/A	14,235	45,450	219.3
Amount	N/A	N/A	N/A	37,954	97,204	156.1
Refundable child and dependent care credit: Number of returns	N/A	N/A	N/A	5,632,571	[2] 87,290	-98.5
Amount	N/A	N/A	N/A	5,779,487	[2] 78,464	-98.6
Qualified sick and family leave credit for leave after March 31, 2021: Number of returns	N/A	N/A	N/A	1,198,515	410,837	-65.7
Amount	N/A	N/A	N/A	2,621,619	1,621,962	-38.1
Form 8801—Refundable prior-year minimum tax credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	3,861	205	495	542	[7]	[3]
Amount	639,270	5,777	44	359	[7]	[3]
Deferral for certain Schedule H or SE filers: Number of returns	N/A	N/A	863,595	21,745	9,101	-58.1
Amount	N/A	N/A	475,203	17,652	6,662	-62.3
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Total payments: Number of returns	145,026,459	148,250,129	155,293,744	151,295,084	150,216,673	-0.7
Amount	980,082,147	978,069,401	1,046,616,931	1,243,284,980	1,106,920,290	-11.0
Overpayment, total: Number of returns	116,689,071	118,897,660	125,949,019	115,781,497	112,860,628	-2.5
Amount	222,073,261	221,654,610	238,393,871	238,577,544	223,781,799	-6.2
Overpayment refunded: Number of returns	113,510,190	115,836,993	122,728,631	112,779,775	109,581,457	-2.8
Amount	172,799,804	171,581,220	191,753,623	182,616,748	164,152,727	-10.1
Refund credited to next year: Number of returns	4,204,745	3,931,470	4,334,431	3,781,189	4,401,815	16.4
Amount	49,273,457	50,073,390	46,640,248	55,960,796	59,629,073	6.6
Tax due at time of filing: Number of returns	32,020,214	33,269,899	32,771,171	38,883,806	41,855,466	7.6
Amount	93,910,511	101,552,727	110,347,375	147,155,545	126,908,142	-13.8
Predetermined estimated tax penalty: Number of returns	8,961,285	11,133,165	10,472,580	12,211,598	14,072,382	15.2
Amount	1,174,510	1,190,157	674,639	941,486	1,842,947	95.7

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 5.

[2] Data from prior-year returns.

[3] Percentage not computed.

[4] Prior to Tax Year 2022, included in the line for salaries and wages on Form 1040.

[5] Not included in total income.

[6] Prior to Tax Year 2021, included in the line for other income less loss on Form 1040. Items with no data for Tax Year 2021 were included in the line for other income less loss on Form 1040.

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

[8] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus.

[9] Prior to Tax Year 2021, included in the line for other adjustments on Form 1040, Schedule 1.

[10] Prior to Tax Year 2021, included in the line for other credits on Form 1040, Schedule 3.

[11] Prior to Tax Year 2021, included in the line for other taxes on Form 1040, Schedule 2.

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

[13] The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

[14] 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; 2022 CPI-U = 292.655; 2021 CPI-U = 270.970; 2020 CPI-U = 258.811; 2019 CPI-U = 255.657; 2018 CPI-U = 251.107.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Requirements for Filing

The filing requirements for TY 2022 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 TY 2022 if the person did any of the following for TY 2022:

1. Was liable for any of the following taxes:
   a. Alternative minimum tax (AMT);
   b. Additional tax on a qualified plan, including an 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);
   c. Household employment taxes (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Schedule H, Household Employment Taxes);
   d. Social Security or Medicare tax on unreported tip income;
   e. Uncollected Social Security, Medicare, or Railroad Retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts (HSAs); or
   f. Tax from the recapture of various credits, including investment credits, low-income housing credits, or the first-time homebuyer credit.
2. Received distributions from an HSA, Archer medical savings account (MSA), or Medicare Advantage MSA plan.

Figure 1. General Filing Requirements, Tax Year 2022

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	Under 65 65 or older	$12,950 $14,700
	Head of household	Under 65 65 or older	$19,400 $21,150
Married with a child and living apart from spouse during the last six months of 2022	Head of household	Under 65 65 or older	$19,400 $21,150
Married and living with spouse at the end of 2022 (or on the date spouse died)	Married, joint return	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$25,900 $27,300 $28,700
	Married, separate return	Any age	$5
Married and not living with spouse at the end of 2022 (or on the date spouse died)	Married, joint or separate return	Any age	$5
Widowed in 2019 or 2020 and not remarried in 2022	Single	Under 65 65 or older	$12,950 $14,700
	Head of household	Under 65 65 or older	$19,400 $21,150
	Qualifying widow(er) with dependent child	Under 65 65 or older	$25,900 $27,300

Figure 2. Filing Requirements for Children and Other Dependents, Tax Year 2022

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 $12,950, or
- Unearned income was over $1,150, or
- Gross income was more than the larger of (a) $1,150 or (b) earned income (up to $12,550) plus $400.

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

- Earned income was more than $14,700 ($16,450 if 65 or older and blind), or
- Unearned income was more than $2,900 ($4,650 if 65 or older and blind), or
- Gross income was more than $2,900 ($4,650 if 65 or older and blind), or the total of earned income (up to $12,550) plus $2,150 ($3,900 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 $12,950, or
- Unearned income was over $1,150, or
- Gross income was more than the larger of $1,150 or earned income (up to $12,550) plus $400.

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

- Earned income was more than $14,350 ($15,750 if 65 or older and blind), or
- Unearned income was more than $2,550 ($3,950 if 65 or older and blind), or
- Gross income was more than $2,550 ($3,950 if 65 or older and blind), or the total of earned income (up to $12,550) plus $1,800 ($3,200 if 65 or older and blind), whichever is larger.
- Gross income was at least $5 and spouse files a separate return and itemizes deductions.

3. Had net earnings from self-employment of at least $400.
4. 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.
5. Received advance payments of the premium tax credit (PTC) made for the taxpayer, the taxpayer's spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.
6. Was required to include amounts in income under Section 965 or had a net tax liability under Section 965 that was being paid in installments under Section 965(h) or deferred by making an election under Section 965(i).

Data shown in this report include income tax returns of individuals who were not required to file, but nevertheless did so for any number of possible reasons. For example, an individual might have filed a return to obtain: a refund of tax withheld, or to claim the earned income credit (EIC); American opportunity credit; credit for federal tax on fuels; refundable child tax credit or additional child tax credit; or credits for sick and family leave.

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for TY 2022 that influenced the Statistics of Income data are listed below. Section 6, Explanation of

Terms, provides more detailed explanations and definitions of the terms used in this report.

Alternative Minimum Tax (AMT)—The maximum AMT exemption increased from $114,600 to $118,100 for a married couple filing a joint return, from $73,600 to $75,900 for single filers and heads of household, and from $57,300 to $59,050 for a married person filing separately. The income levels at which the AMT exemption began to phase out increased to $539,900 from $523,600 ($1,079,800 from $1,047,200 if married filing jointly or a qualifying surviving spouse). Also, for 2022, the 26% tax rate applied to the first $206,100 ($103,050 if married filing separately) of alternative minimum taxable income. Previously it applied to the first $199,900 ($99,950) of such income.

Child and dependent care credit—The changes implemented by the American Rescue Plan Act of 2021, enacted on March 11, 2021, were not extended. For 2022, the dollar limit on qualifying expenses was $3,000 (previously $8,000 in 2021) for one qualifying person and $6,000 (previously $16,000) for two or more qualifying persons. The percentage of qualifying expenses eligible for the credit was decreased from 50% to 35%, along with the income limit at which the credit began phasing out, $15,000 (previously $125,000 for 2021). Additionally, for taxpayers who received dependent care benefits from their employer, the dollar limit of the exclusion amount decreased for 2022 to $5,000 (previously $10,500). For married employees filing separate returns, the maximum amount decreased to $2,500 (previously $5,250). Also, for 2022 this credit was nonrefundable whereas it was a refundable credit for 2021.

Child tax credit—Under the American Rescue Plan Act of 2021, many changes were made to enhance the child tax credit, however those changes were not extended for 2022. A child must have been under age 17 at the end of 2022 to be a qualifying child, down from 18 in 2021. Depending on modified AGI, a taxpayer received a credit amount of up to $2,000 for a qualifying child down from $3,600 for children under 5 and $3,000 for those older. The amount of the child tax credit that could be claimed as a refundable credit was limited as it was in 2020, except the maximum additional child tax credit amount was increased to $1,500 for each qualifying child. The credit for other dependents remained at $500 and was figured as it was in 2021.

Earned income credit—The maximum amount of the EIC increased for taxpayers with at least one qualifying child, as did the amounts of earned income and investment income an individual could receive and still claim the credit. The maximum credit for taxpayers with no qualifying children fell from $1,502 to $560. For these taxpayers, earned income and AGI had to be less than $16,480 ($22,610 if married filing jointly) to be eligible for the EIC. Special rules applied if claiming the EIC without a qualifying child in 2021 but did not apply to 2022. For 2022, a taxpayer could claim the EIC without a qualifying child if they were at least age 25 (up from 19 in 2021) but under age 65 (with no upper age limit in 2021). For taxpayers with one qualifying child, the maximum credit increased from $3,618 to $3,733, and, for taxpayers with two qualifying children, the maximum credit increased from $5,980 to $6,164. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than $43,492 ($49,622 for married filing jointly) for one qualifying child, or less than $49,399 ($55,529 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from $6,728 to $6,935. For these taxpayers, earned income and AGI had to be less than $53,057 ($59,187 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 $10,300 for the year. If a taxpayer was married but didn't file a joint return, they may still have qualified to claim the EIC if they lived with a qualifying child for more than half the year and lived apart from their spouse for the last 6 months of 2022 or were legally separated under written agreement and did not live in the same household as their spouse. If two taxpayers could claim the same qualifying child, the taxpayer who did not claim the child was able to claim the EIC without a qualifying child.

Health coverage tax credit—The health coverage tax credit was not available after 2021.

Qualified sick and family leave credit—The American Rescue Plan Act of 2021, enacted on March 11, 2021, provided certain self-employed individuals the opportunity to claim credits for up to 10 days of "paid sick leave," and up to 60 days of "paid family leave," if they were unable to work or telework due to circumstances related to COVID-19. For 2022, these credits could not be claimed by self-employed taxpayers.

Standard deduction amount—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was increased in 2022 for all filers. This amount depended on the taxpayer's filing status, whether the taxpayer was age 65 or older, or whether the taxpayer was a dependent of another person. For 2022, the standard deduction increased to $25,900 for joint filers, up from $25,100 for 2021. For single filers and married filers filing separately, the deduction amount increased to $12,950, up from $12,550. For heads of households, the deduction was $19,400, up from $18,800.

Section 2

Individual Income Tax Returns, 2022

Taxpayers filed 161.3 million individual income tax returns for Tax Year (TY) 2022, an increase of 0.3% from the 160.8 million returns filed for TY 2021. Total income reported on these returns totaled $15.0 trillion, a 0.3% increase from the previous year. Total wages, the largest component of total income (65.0% in 2022), rose 7.9% from 2021 to $9.7 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), increased 1.8% to $143.7 billion. AGI rose 0.3% to $14.8 trillion for the year. Total income tax fell 2.6% to $2.1 trillion. After refundable portions of refundable credits and the portions that offset all other taxes from total income tax were subtracted, total income tax was $2.0 trillion, and the average tax rate for this concept declined from 13.8% in 2021 to 13.7% for 2022.

Total Income

Total income increased 0.3% to $15.0 trillion for 2022 (Figure A). Total wages, the largest component of total income, increased 7.9%, to $9.7 trillion. Within total income, the share of total wages increased to 65.0% for 2022, up from 60.4% for 2021. Another large component of total income in 2022, net capital gains (less loss), showed a major decrease of 38.9% to $1.2 trillion. Capital gain distributions, a component of net capital gains, showed a large decrease of 49.6% from the previous year. Taxpayers reported capital gain distributions either on Schedule D with other sales of capital assets or alone on Form 1040. Partnership and S corporation net income (less loss), another large component of total income, in contrast, increased 5.7% from 2021. Unemployment compensation showed a decrease of 85.5% for 2022. Unemployment compensation was claimed on 4.7 million returns (a 70.1% decrease) for $30.2 billion in 2022. Another component of income that showed a large increase was taxable interest, up 29.0%.

Retirement income items all showed increases from 2021. Taxable Social Security benefits grew by 11.1%, taxable Individual Retirement Account distributions were up 7.2%, and taxable pensions and annuities increased 6.3%.

Statutory Adjustments

Statutory adjustments increased 1.8% to $143.7 billion for 2022 (Figure B). The three largest adjustments were all related to self-employment (deductible part of self-employment tax, self-employed health insurance, and payments to a self-employed retirement plan). These three items together increased 3.3% and accounted for 70.7% of total statutory adjustments. Taxpayers subtracted these adjustments from total income when computing AGI. For 2022, taxpayers filed 161.3 million tax returns with a reported AGI of $14.8 trillion, a 0.3% increase from the previous year.

Deductions

Total deductions, the sum of standard deductions (composed of the basic standard deduction, the additional standard deduction for the blind or the elderly, and the disaster loss standard deduction) and total itemized deductions, showed an increase of 3.5% to $3.3 trillion for TY 2022 (Figure C). Most tax returns (88.5%) claimed a standard deduction, and standard deductions accounted for 79.6% of total deductions. In comparison, for 2021, the standard deduction was taken on 88.2% of returns and accounted for 79.2% of total deductions. The total amount of the standard deduction claimed for TY 2022 rose 4.1%, while the average standard deduction claimed increased from $17,667 for 2021 to $18,275 for 2022.

Taxpayers claimed itemized deductions on only 9.5% of all returns filed, representing 20.4% of the total deduction amount for the year. The average for total itemized deductions was $43,686 for 2022, down from the $44,445 average total claimed for 2021. The number of returns with itemized deductions increased 3.0% to 15.3 million returns. Table 2.1 presents detailed statistics for individual returns with itemized deductions by type of deduction and size of AGI.

The largest itemized deduction for 2021 was charitable contributions, followed by interest paid and then taxes paid. Charitable contributions decreased 15.5% from 2021 to $222.4 billion despite the number of returns with these contributions

Figure A

Individual Income Tax Returns: Total Income and Selected Sources of Income, Tax Years 2021 and 2022

[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2021		2022		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income [1]	**158,096**	**14,936,968**	**159,671**	**14,977,663**	**1.0**	**0.3**
Total wages	126,082	9,022,353	128,388	9,738,951	1.8	7.9
Taxable interest	48,990	103,535	49,737	133,597	1.5	29.0
Ordinary dividends	32,247	386,961	32,853	412,321	1.9	6.6
Qualified dividends	30,525	295,906	30,737	313,231	0.7	5.9
Business or profession net income (less loss)	28,652	411,501	30,356	410,393	5.9	-0.3
Business or profession net income	21,106	517,082	21,970	543,565	4.1	5.1
Business or profession net loss	7,547	105,580	8,387	133,172	11.1	26.1
Net capital gain (less loss) [2]	28,571	2,032,553	26,481	1,240,911	-7.3	-38.9
Net capital gain	20,497	2,048,795	12,915	1,269,785	-37.0	-38.0
Net capital loss	8,074	16,242	13,566	28,874	68.0	77.8
Capital gain distributions [3]	16,967	156,121	15,043	78,691	-11.3	-49.6
Sales of property other than capital assets, net gain (less loss)	1,996	50,686	1,837	32,244	-7.9	-36.4
Sales of property other than capital assets, net gain	1,106	71,725	1,051	56,185	-4.9	-21.7
Sales of property other than capital assets, net loss	890	21,039	786	23,941	-11.7	13.8
Total rental and royalty net income (less loss) [4]	9,802	68,402	9,694	93,177	-1.1	36.2
Total rental and royalty net income	6,305	125,168	6,380	148,879	1.2	18.9
Total rental and royalty net loss	3,497	56,766	3,314	55,703	-5.2	-1.9
Partnership and S corporation net income (less loss)	10,525	975,656	9,693	1,031,208	-7.9	5.7
Partnership and S corporation net income	7,080	1,236,498	6,610	1,267,228	-6.6	2.5
Partnership and S corporation net loss	3,444	260,841	3,083	236,020	-10.5	-9.5
Estate and trust net income (less loss)	674	43,489	676	47,715	0.3	9.7
Estate and trust net income	625	49,388	629	53,472	0.6	8.3
Estate and trust net loss	49	5,899	47	5,757	-4.2	-2.4
Farm net income (less loss)	1,724	-26,142	1,767	-25,343	2.5	3.1
Farm net income	449	13,337	508	17,265	13.2	29.4
Farm net loss	1,275	39,479	1,258	42,607	-1.3	7.9
Unemployment compensation	15,809	208,872	4,729	30,248	-70.1	-85.5
Taxable Social Security benefits	23,798	412,830	24,667	458,514	3.7	11.1
Taxable Individual Retirement Account distributions	15,584	408,382	16,282	437,776	4.5	7.2
Taxable pensions and annuities	29,357	858,038	30,021	911,699	2.3	6.3
Net operating loss	1,156	185,261	1,015	179,838	-12.1	-2.9
Other net income (less loss) [5]	6,385	50,539	7,933	50,085	24.2	-0.9
Other net income	5,931	62,703	7,557	62,608	27.4	-0.2
Other net loss	454	12,163	375	12,522	-17.3	3.0

[1] Sources of total income shown are not comprehensive and, therefore, do not add to total income.

[2] Includes capital gain distributions.

[3] Includes both Schedule D and Form 1040 capital gain distributions.

[4] Includes farm rental net income (less loss) and Real Estate Mortgage Investment Conduit (REMIC) residual holder taxable income or loss.

[5] For 2022, other net income (less loss) represents data reported on Form 1040 Schedule 1, line 8z.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

increasing by 0.5%. Of this total, $120.0 billion were comprised of noncash contributions, a 1.2% decrease from 2021 levels. For 2022, a taxpayer who didn't itemize deductions on Form 1040, Schedule A, could not take a deduction for charitable contributions on Form 1040 as it was possible to do in 2021. Interest paid increased 4.4% from the previous year to $170.5 billion. Mortgage interest accounted for 85.3% ($145.4 billion) of the total interest paid deduction. In years prior to 2018, the total taxes paid, which include state and local income and sales taxes, was the largest itemized deduction. However, tax law changes limited the deductions after 2018 to a combined, total deduction for state and local income and sales and property taxes of $10,000 ($5,000 for married filing separately). For 2021, after the limit, total taxes paid increased 4.7% to $125.2 billion.

Taxable income was calculated by subtracting the standard and itemized deductions, and the qualified business income deduction, from AGI. The qualified business income

Figure B

Individual Income Tax Returns: Statutory Adjustments, Tax Years 2021 and 2022

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2021		2022		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total statutory adjustments	**32,836**	**141,161**	**33,983**	**143,657**	**3.5**	**1.8**
Payments to an Individual Retirement Account	2,416	13,683	2,431	13,167	0.6	-3.8
Educator expenses deduction	3,115	826	3,734	1,121	19.9	35.6
Certain business expenses of reservists, performing artists, etc.	273	2,083	282	2,200	3.1	5.6
Moving expenses adjustment	94	269	113	341	20.2	26.9
Student loan interest deduction	4,942	4,289	3,982	3,860	-19.4	-10.0
Health savings account deduction	1,934	5,889	2,042	6,048	5.6	2.7
Deductible part of self-employment tax	21,622	38,596	22,435	40,515	3.8	5.0
Self-employed health insurance deduction	3,667	30,805	3,717	31,591	1.3	2.6
Payments to a self-employed retirement (Keogh) plan	999	28,919	972	29,483	-2.7	2.0
Penalty on early withdrawal of savings	307	124	677	498	120.8	301.7
Alimony paid	378	9,744	327	8,452	-13.5	-13.3
Other adjustments [1]	n.a.	4,503	n.a.	6,381	[2]	41.7
Adjusted gross income (less deficit)	**160,824**	**14,795,614**	**161,337**	**14,833,957**	**0.3**	**0.3**

n.a.—Not available.

[1] Includes domestic production activities deduction, foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments.

[2] Percentage not computed.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Figure C

Individual Income Tax Returns: Selected Itemized Deductions, Standard Deduction, and Taxable Income, Tax Years 2021 and 2022

[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2021		2022		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions [1]	**156,716**	**3,166,219**	**158,070**	**3,277,230**	**0.9**	**3.5**
Total standard deduction [2]	**141,873**	**2,506,539**	**142,779**	**2,609,228**	**0.6**	**4.1**
Basic standard deduction	141,873	2,452,790	142,779	2,552,044	0.6	4.0
Additional standard deduction	26,009	52,824	27,047	56,766	4.0	7.5
Total itemized deductions	**14,843**	**659,681**	**15,291**	**668,002**	**3.0**	**1.3**
Medical and dental expenses after AGI limitation	3,693	75,886	3,983	92,946	7.8	22.5
Taxes paid [3]	14,688	119,542	15,079	125,206	2.7	4.7
State and local income taxes	10,770	250,997	10,989	257,355	2.0	2.5
State and local general sales taxes	3,541	7,643	3,653	28,500	3.2	272.9
Interest paid [4]	11,754	163,274	11,900	170,451	1.2	4.4
Home mortgage interest	11,510	138,865	11,630	145,437	1.0	4.7
Charitable contributions	12,118	263,251	12,180	222,385	0.5	-15.5
Other than cash contributions	6,519	121,375	6,492	119,964	-0.4	-1.2
Gambling losses and other unlimited miscellaneous deductions	934	36,913	1,049	55,143	12.3	49.4
Qualified business income deduction	**25,925**	**205,780**	**25,654**	**216,079**	**-1.0**	**5.0**
Taxable income	**128,520**	**11,767,185**	**129,349**	**11,714,186**	**0.6**	**-0.5**

[1] Returns with no adjusted gross income or a return filed as married filing separately and the spouse itemizing did not need to claim either a standard deduction or itemized deduction. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

[2] The total standard deduction includes the disaster loss deduction.

[3] Includes real estate taxes, personal property taxes, and other taxes not shown separately. The deduction of state and local income, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 if married filing separately).

[4] Includes investment interest, deductible mortgage “points,” and mortgage insurance premiums not shown separately.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

deduction could be valued up to 20% of qualified business income. This was reported by 25.7 million taxpayers (down 1.0% from 2021) taking $216.1 billion (up 5.0%) of deductions. Taxable income decreased 0.5% to $11.7 trillion for 2022.

Tax Credits

Tax credits are used to offset taxes. Certain tax credits are also refundable in that if the credit exceeds the total tax owed, the excess credit can be refunded to the taxpayer. Figure D lists tax credits in two groups, nonrefundable and refundable. Furthermore, for the refundable credits, the figure shows the amounts of credit that offset income taxes owed, the amount used to offset other taxes, and the amounts of refundable tax credits that are refundable.

Total tax credits (used to offset income tax before credits) increased 3.1% to $154.8 billion for 2022. As noted above, these total tax credits exclude the "refundable" portions of the child tax credit, American opportunity tax credit, regulated

Figure D
Individual Income Tax Returns: Total Tax Credits and Income Tax Before and After Credits, Tax Years 2021 and 2022
[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2021		2022		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax before credits	**127,875**	**2,290,479**	**129,352**	**2,260,350**	**1.2**	**-1.3**
Total tax credits [1]	**67,228**	**150,057**	**61,832**	**154,773**	**-8.0**	**3.1**
Nonrefundable child care credit	602	1,078	5,625	3,450	834.4	220.1
Foreign tax credit	10,827	29,483	11,310	32,886	4.5	11.5
General business credit	523	7,067	528	7,384	1.0	4.5
Prior-year minimum tax credit	124	1,493	114	1,395	-8.3	-6.6
Nonrefundable education credits	8,123	8,280	7,528	7,851	-7.3	-5.2
Retirement savings contribution credit	9,199	1,759	9,350	1,810	1.6	2.9
Nonrefundable child and other dependent tax credit [2]	11,779	8,725	38,295	83,033	225.1	851.7
Residential energy credits	2,607	5,333	3,210	8,238	23.1	54.5
Total refundable credits used to offset income tax before credits [3]	43,830	85,033	7,867	6,223	-82.1	-92.7
Earned income credit, used to offset income tax before credits	15,303	9,374	2,869	908	-81.3	-90.3
Refundable child tax credit or additional child tax credit, used to offset income tax before credits	23,390	57,613	512	1,173	-97.8	-98.0
American opportunity credit, used to offset income tax before credits	3,173	2,379	3,039	2,305	-4.2	-3.1
Income tax after credits	**104,550**	**2,136,651**	**110,612**	**2,098,923**	**5.8**	**-1.8**
Total refundable credits [3] [4]	**66,052**	**233,400**	**35,487**	**112,737**	**-46.3**	**-51.7**
Earned income credit, total	32,216	65,684	24,086	60,069	-25.2	-8.5
Refundable child tax credit or additional child tax credit, total	37,772	115,869	18,077	34,843	-52.1	-69.9
American opportunity credit, total	6,027	5,170	5,957	5,184	-1.2	0.3
Net premium tax credit, total	4,343	3,625	2,318	2,389	-46.6	-34.1
Qualified sick and family leave credit taken before April 1, 2021, total	1,185	4,735	436	3,217	-63.2	-32.1
Refundable child and dependent care credit, total	5,633	11,981	n.a	n.a	[5]	[5]
Qualified sick and family leave credit taken after March 31, 2021, total	1,199	5,435	411	3,632	-65.7	-33.2
Total refundable credits used to offset all other taxes [3]	9,961	13,068	8,914	12,297	-10.5	-5.9
Earned income credit, used to offset all other taxes	7,205	7,802	7,087	8,848	-1.6	13.4
Refundable child tax credit or additional child tax credit, used to offset all other taxes	2,032	2,799	1,643	2,291	-19.1	-18.1
American opportunity credit, used to offset all other taxes	331	172	382	207	15.4	20.6
Total refundable credits, refundable portion [3]	38,362	135,300	27,444	94,218	-28.5	-30.4
Earned income credit, refundable portion	25,322	48,508	20,524	50,313	-18.9	3.7
Refundable child tax credit or additional child tax credit, used to offset all other taxes	18,542	55,457	16,746	31,379	-9.7	-43.4
American opportunity credit, refundable portion	3,208	2,619	3,174	2,672	-1.1	2.0

n.a.—Not available.

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit.

[3] For 2020 Includes net premium tax credit, regulated investment company credit, health coverage tax credit, prior-year returns claiming the refundable prior-year minimum tax credit, and qualified sick and family leave credit taken before April 1, 2021. For 2021 also includes qualified sick and family leave credit taken after March 31, 2021.

[4] Includes the amount used to offset income tax before credits as well as the amount used to offset all other taxes and the refundable portion.

[5] Percentage not computed.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

investment company credit, earned income credit (EIC), net premium tax credit, and qualified sick and family leave credits, as well as any amount of these credits used to offset any other taxes.

Of the nonrefundable credits, the child and other dependent tax credit was the largest credit claimed and showed an increase of 851.7% to $83.0 billion from 8.7 billion in 2021, accounting for 53.6% of the total tax credits used to offset income tax reported for 2022. This large increase happened because the enhanced child tax credit enacted by the American Rescue Plan Act of 2021 was not extended for TY 2022, so the enhanced child tax credit was no longer refundable. Combining this credit with the refundable child tax credit (used to offset income tax before credits) resulted in a total nonrefundable child and other dependent credit of $84.2 billion (54.4% of total tax credits used to offset income tax) for 2022. This represented a 26.9% increase for this total from 2021.

Refundable credits were broken out into three parts: the portion used to offset income tax before credits, the portion used to offset all other taxes, and the refundable portion. The first portion, which was included in total tax credits, offsets income tax before credits. The second portion offsets all other taxes besides income tax, such as the self-employment tax. The Internal Revenue Service (IRS) treated the last portion, the refundable portion, as a refund and paid it directly to taxpayers who had no tax against which to apply the credits, or whose credits exceeded income tax (and other income-related taxes). The last two portions of refundable credits were not included in total tax credits.

Because the law changes enacted by the American Rescue Plan Act were not extended for 2022 for both the child tax credit and child and dependent care credit, total refundable credits were significantly decreased. In total, taxpayers claimed $112.7 billion in refundable tax credits, a 51.7% decrease from 2021. Of this, $6.2 billion were applied against income taxes and $12.3 billion were applied against all other taxes. The remaining $94.2 billion in refundable credits was refunded to taxpayers. The enhanced child tax credit enacted by the American Rescue Plan Act of 2021 was not extended for TY 2022. For 2021, the child and dependent care credit was increased and most of the benefits were made refundable, however, for 2022, these benefits were not extended and the child and dependent care credit was not refundable. The total earned income credit also fell by 8.5% from 2021 to $60.1 billion, 83.8% of which was refundable.

The portion of refundable credits applied against income taxes accounted for 5.5% of total refundable credits. The portion used to offset all other taxes accounted for 10.9% of the total, while the last portion, the refundable portion, was the largest piece at 83.6%.

Total Income Tax and Average Tax Rates

Total income tax, as presented in these statistics, is the sum of income tax after credits (including the subtraction of refundable credits such as the EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and child tax credit) plus the net investment income tax and tax on accumulation distribution of trusts from Form 4970 and is limited to zero (it cannot be negative). This calculation does not account for the impact of refundable credits, which have the potential effect of creating a negative tax liability for some taxpayers. This was accounted for by subtracting the portion of refundable credits that offset all other taxes, and the refundable portion of credits, from total income tax. Total income tax minus refundable credits decreased 0.7% to $2.0 trillion for 2022 (Figure E).

The alternative minimum tax decreased by 26.7% to $4.1 billion. The number of returns with AMT liability also fell,

Figure E

Individual Income Tax Returns: Total Income Tax, Tax Years 2021 and 2022

[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2021		2022		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax	**104,574**	**2,196,348**	**110,640**	**2,139,922**	**5.8**	**-2.6**
Total income tax minus refundable credits [1]	**145,338**	**2,047,980**	**141,252**	**2,033,060**	**-2.8**	**-0.7**
Alternative minimum tax	244	5,599	198	4,102	-18.7	-26.7
Net investment income tax	7,211	59,698	7,141	40,994	-1.0	-31.3
All other taxes	33,571	104,554	36,666	111,568	9.2	6.7
Self-employment tax	21,622	77,180	22,435	81,017	3.8	5.0
Penalty tax on qualified retirement plans	4,484	5,200	4,789	5,646	6.8	8.6
Additional Medicare tax	6,029	14,591	6,974	15,087	15.7	3.4
Total tax liability	108,227	2,287,568	116,295	2,238,646	7.5	-2.1

[1] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

decreasing 18.7%, from 244,000 for 2021 to 198,000 for 2022. Correlated with the large decrease in net capital gains cited above, the net investment income tax showed a decrease for 2022. The amount of this tax fell by 31.3% to $41.0 billion, while the number of returns on which it was applied decreased 1.0%.

The average tax rate (total income tax minus refundable credits divided by AGI for all returns) was 13.7% for 2022 (Figure F). All income groups had higher average tax rates for 2022 as opposed to 2021 if AGI was under $200,000. The largest increase in average tax rates between 2021 and 2022, for those income groups with a positive tax rate, was in the $30,000-under-$50,000 income group, an increase of 0.5 percentage points.

In 2022, average tax rates that were calculated incorporating refundable credits were similar to average tax rates without incorporating refundable credits for taxpayers with an AGI of $50,000 or more. However, the rates calculated in these two ways differed for taxpayers with an AGI under $50,000. The greatest disparities in rates were in the $10,000-under-$20,000 AGI class (a 12.3-percentage-point difference) and $1-under-$10,000 AGI class (an 11.0-percentage-point difference).

Average tax rates peaked at 27.7% for returns in the AGI class $2 million under $5 million. For the classes above this level, the average tax rate declined to 27.6% and 25.3% for taxpayers with AGI between $5 million and $10 million and AGI of $10 million or more, respectively. The main reason for this decline was that individuals in these classes tended to report a larger percent of their AGI as long-term capital gains (more than short-term losses) and qualified dividends, compared to individuals in the lower AGI classes. This income was taxed at a maximum rate of 20% (23.8% including the net investment tax) as opposed to up to a 37% rate for ordinary income (40.8% including the net investment tax). For example, while individuals reporting AGI of $1.5 million under $2 million averaged 21.4% of their income as capital gains and dividends facing lower rates, this share increased in each succeeding class, reaching 51.5% for those individuals reporting AGI of $10 million or more. More historical data on average tax rates are available in Section 3, Individual Income Tax Rates. In addition, a historical overview of different tax periods is provided there for more perspective.

Affordable Care Act

A major tax law change, the implementation of certain provisions of the Affordable Care Act (ACA) (Public Law 111-148), took effect in 2014. The ACA contained comprehensive health insurance reforms and included tax provisions that affected individuals. It also established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace. The PTC provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. The PTC was claimed at the time the taxpayer filed his or her return. The advance premium tax credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part of or all the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to claim on his or her tax return. The difference between the APTC that was paid during the year and the final value of the PTC are reconciled on Form 8962, Premium Tax Credit, which is filed with the taxpayer's return. If the APTC was more than the PTC, the taxpayer had to repay this excess, subject to a limit. If the PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or to increase the taxpayer's refund.

The total PTC from Form 8962 was taken on 7.9 million returns for 2022 (an increase of 6.1% from 2021), for a total of $54.0 billion (up 3.2%) (Figure G). Also, for 2022, some 8.6 million returns (up 9.9%) reported an APTC on Form 8962, totaling $61.1 billion (up 13.2%). When the PTC and APTC were reconciled, 2.3 million returns (a 46.6% decrease) received a net PTC totaling $2.4 billion (down 34.1%), and 5.1 million returns (up 95.1%) had to repay excess APTCs of $7.0 billion (up 81.3%).

For more 2022 changes in law and Internal Revenue Service administrative changes, see Section 1 of this publication. Section 3 of this publication has more information on income tax rates and the AMT. All the statistics are based on a sample of individual income tax returns (Form 1040 and Form 1040-SR, including electronically filed returns) filed during Calendar Year 2023. Definitions for all items appearing in the tables are in Section 6, and more information on the data sources and limitations can be found in Section 7.

Figure F
Individual Income Tax Returns: Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2021 and 2022

[Number of returns is in thousands--money amounts are in millions of dollars]

Tax year, item	Total	Size of adjusted gross income						
		Under $1 [4]	$1 under $10,000	$10,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2022:								
Number of returns	161,336,659	3,254,225	16,943,508	18,700,703	16,040,566	29,026,624	38,986,832	25,887,136
Adjusted gross income (less deficit)	14,833,956,956	-164,160,281	85,609,625	278,241,518	400,269,165	1,144,445,645	2,782,105,616	3,567,047,571
Percent of AGI subject to reduced rate [1]	8.6	12.8	-14.1	-2.9	-1.7	-0.8	-0.1	1.4
Total income tax	2,139,922,072	128,418	60,157	1,924,415	10,180,422	51,631,647	213,183,018	397,758,377
Refundable credits to offset all other taxes	12,296,521	115,023	1,015,686	4,770,940	2,541,306	2,688,138	1,057,789	102,867
Refundable credits refundable portion	94,217,653	4,709,036	8,336,661	29,440,983	24,119,944	22,763,823	4,470,199	352,619
Total income tax minus refundable credits [2][3]	2,033,060,076	-4,699,133	-9,300,927	-32,326,058	-16,511,458	26,085,619	207,510,844	397,276,245
Average tax rate:								
Total income tax as a percentage of AGI	14.4	[5]	0.1	0.7	2.5	4.5	7.7	11.2
Total income tax minus refundable credits as a percentage of AGI	13.7	[5]	-10.9	-11.6	-4.1	2.3	7.5	11.1
Tax Year 2021:								
Number of returns	160,824	4,099	17,432	19,843	17,651	28,905	37,312	24,044
Adjusted gross income (less deficit)	14,795,614	-171,836	87,639	296,748	440,856	1,134,542	2,664,095	3,297,058
Percent of AGI subject to reduced rate [1]	13.0	9.5	-10.0	-2.2	-0.9	-0.3	0.7	2.8
Total income tax	2,196,348	187	151	1,459	10,885	50,437	198,823	365,197
Refundable credits to offset all other taxes	13,068	184	1,582	4,092	2,518	2,845	1,607	230
Refundable credits refundable portion	135,300	7,425	20,875	41,327	31,442	26,716	6,846	651
Total income tax minus refundable credits [2][3]	2,047,980	-7,422	-22,306	-43,960	-23,075	20,875	190,370	364,316
Average tax rate:								
Total income tax as a percentage of AGI	14.8	[5]	0.2	0.5	2.5	4.4	7.5	11.1
Total income tax minus refundable credits as a percentage of AGI	13.8	[5]	-25.5	-14.8	-5.2	1.8	7.1	11.0

Tax year, item	Size of adjusted gross income -- continued						
	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $1,500,000	$1,500,000 under $2,000,000	$2,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Tax Year 2022:							
Number of returns	10,017,626	1,674,608	360,882	148,221	208,129	52,968	34,630
Adjusted gross income (less deficit)	2,891,064,828	1,124,299,469	435,177,502	254,476,785	621,044,404	362,815,724	1,051,519,384
Percent of AGI subject to reduced rate [1]	5.6	13.0	18.8	21.4	27.6	34.2	51.5
Total income tax	483,056,987	260,282,198	114,003,393	69,338,677	171,825,620	100,262,125	266,286,618
Refundable credits to offset all other taxes	4,767	6	0	0	0	0	0
Refundable credits refundable portion	24,129	258	0	0	0	0	0
Total income tax minus refundable credits [2][3]	483,026,659	260,281,913	114,003,342	69,338,672	171,825,613	100,262,125	266,286,618
Average tax rate:							
Total income tax as a percentage of AGI	16.7	23.2	26.2	27.2	27.7	27.6	25.3
Total income tax minus refundable credits as a percentage of AGI	16.7	23.2	26.2	27.2	27.7	27.6	25.3
Tax Year 2021:							
Number of returns	9,046	1,617	377	156	234	63	45
Adjusted gross income (less deficit)	2,619,188	1,092,599	454,553	268,278	698,923	435,243	1,477,728
Percent of AGI subject to reduced rate [1]	8.6	17.2	22.0	25.6	31.9	40.8	58.6
Total income tax	443,362	252,558	119,130	72,721	192,545	118,712	370,181
Refundable credits to offset all other taxes	10	[6]	0	0	0	0	0
Refundable credits refundable portion	17	[6]	0	0	0	0	0
Total income tax minus refundable credits [2][3]	443,336	252,558	119,130	72,721	192,545	118,712	370,181
Average tax rate:							
Total income tax as a percentage of AGI	16.9	23.1	26.2	27.1	27.5	27.3	25.1
Total income tax minus refundable credits as a percentage of AGI	16.9	23.1	26.2	27.1	27.5	27.3	25.1

[1] Includes the amount of long-term capital gains and qualified dividends.
[2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.
[3] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.
[4] Includes returns with adjusted gross deficit.
[5] Percentage not computed.
[6] Less than $500,000.
NOTES: Detail may not add to totals because of rounding.
An individual taxpayer may be in one AGI group in one year and in a different AGI group in the following year. The figure does not keep the group of taxpayers in an AGI group fixed and follow this fixed group

Figure G

Individual Income Tax Returns: Affordable Care Act Items, Tax Years 2021 and 2022

[Money amounts are in thousands of dollars]

Item	2021		2022		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total premium tax credit	7,417,680	52,347,181	7,869,125	54,010,225	6.1	3.2
Advance payment of premium tax credit	7,796,800	54,006,202	8,565,821	61,129,095	9.9	13.2
Net premium tax credit	4,343,215	3,625,006	2,318,423	2,388,657	-46.6	-34.1
Excess advance premium tax credit repayment	2,632,104	3,862,542	5,134,998	7,004,325	95.1	81.3

NOTE: Data in the figure do not reflect amended returns or errors that were corrected after initial processing.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Section 3

Individual Income Tax Rates, 2022

This section discusses the individual income tax rates and the computation of "total income tax" for Tax Year (TY) 2022. It provides explanations of selected terms and describes the income tax structure, certain tax law changes, income and tax concepts ("modified" taxable income and marginal tax rates), and the computation of "alternative minimum taxable income."

Income Tax Rates

This part focuses on two distinct tax rates: average tax rates and marginal tax rates. *Average tax rates* are calculated by dividing some measure of tax by some measure of income. For the statistics provided here, the average tax rate was "total income tax" (see Explanation of Terms section) divided by adjusted gross income (AGI) reported on returns showing income tax liability.

Measures of *marginal tax rates* focus on determining the statutory tax rate imposed on the last (or next) dollar of income received by a taxpayer. (See Income and Tax Concepts in this section for a more detailed explanation.) A more detailed description of the measurement of average and marginal tax rates and a discussion of the statistics based on these rates for 2022 are found below.

Figure A presents statistics for 1986-2022 on income (based on each year's definition of AGI) and taxes reported. These tax years can be partitioned into 10 distinct periods:

1) *TY 1986*—This was the last year under the Economic Recovery Tax Act of 1981. The tax bracket boundaries, personal exemptions, and standard deductions were indexed for inflation, and the maximum tax rate was 50%.
2) *TY 1987*—This was the first year under the Tax Reform Act of 1986 (TRA86). For 1987, a one-year, transitional, five-rate tax bracket structure was established with a partial phase-in of new provisions that broadened the definition of AGI. The maximum tax rate was 38.5%.
3) *TYs 1988–1990*—During this period, there was effectively a three-rate tax bracket structure.[1] The phase-in of the provisions of TRA86 continued with a maximum tax rate of 33%.
4) *TYs 1991–1992*—These years brought a three-rate tax bracket structure (with a maximum tax rate of 31%), a limitation on some itemized deductions, and a phaseout of personal exemptions for some upper-income taxpayers.
5) *TYs 1993–1996*—This period had a five-rate tax bracket structure (with a maximum statutory tax rate of 39.6%), a limitation on some itemized deductions, and a phaseout of personal exemptions for some upper income taxpayers.
6) *TYs 1997–2000*—These years were subject to the Taxpayer Relief Act of 1997, which added three new capital gain tax rates to the previous rate structure to form a new eight-rate tax bracket structure (with a maximum statutory tax rate of 39.6%). For a more detailed description of the capital gain rates, see Income and Tax Concepts below.
7) *TYs 2001–2008*—This period was affected mainly by two new laws, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA). EGTRRA included a new 10% tax rate bracket, as well as reductions in tax rates for brackets higher than 15% of one-half percentage point for 2001 and one percentage point for 2002. It also included increases in the child tax credit and an increase in Alternative Minimum Tax (AMT) exemptions. Under JGTRRA, TY 2003 saw additional rate reductions (accelerations of EGTRRA's phased in reductions) in ordinary marginal tax rates higher than the 15% rate, as well as expansions to income thresholds in the rates from

[1] For TYs 1988-1990, the tax rate schedules provided only two basic rates: 15% and 28%. However, taxable income over certain levels was subject to a 33% tax rate to phase out the benefit of the 15% tax bracket (as compared to the 28% rate) and the deduction for personal exemptions. At the taxable income level where these benefits were completely phased out, the tax rate returned to 28%.

Figure A. Total Number of Individual Income Tax Returns, and Selected Income and Tax Items for Taxable Returns, Tax Years 1986–2022

[Money amounts are in billions of dollars, except where indicated]

Tax year	Total number of returns	Taxable returns								
		Number of returns	As a percentage of total returns [1]	Adjusted gross income (less deficit)	Total income tax	Average tax rate (percent) [2],[3]	Average per return (whole dollars) [3]			
							Current dollars		Constant dollars [4]	
							Adjusted gross income (less deficit)	Total income tax	Adjusted gross income (less deficit)	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Using each tax year's adjusted gross income (less deficit)									
1986	103,045,170	83,967,413	81.5	2,440	367	15.1	29,062	4,374	26,516	3,991
1987	106,996,270	86,723,796	81.1	2,701	369	13.7	31,142	4,257	27,414	3,747
1988	109,708,280	87,135,332	79.4	2,990	413	13.8	34,313	4,738	29,005	4,005
1989	112,135,673	89,178,355	79.5	3,158	433	13.7	35,415	4,855	28,560	3,915
1990	113,717,138	89,862,434	79.0	3,299	447	13.6	36,711	4,976	28,088	3,807
1991	114,730,123	88,733,587	77.3	3,337	448	13.4	37,603	5,054	27,609	3,711
1992	113,604,503	86,731,946	76.3	3,484	476	13.7	40,168	5,491	28,630	3,914
1993	114,601,819	86,435,367	75.4	3,564	503	14.1	41,233	5,817	28,535	4,026
1994	115,943,131	87,619,446	75.6	3,737	535	14.3	42,646	6,104	28,776	4,119
1995	118,218,327	89,252,989	75.5	4,008	588	14.7	44,901	6,593	29,463	4,326
1996	120,351,208	90,929,350	75.6	4,342	658	15.2	47,750	7,239	30,433	4,614
1997	122,421,991	93,471,200	76.4	4,765	731	15.3	50,980	7,824	31,763	4,875
1998	124,770,662	93,047,898	74.6	5,160	789	15.3	55,458	8,475	33,836	5,171
1999	127,075,145	94,546,080	74.4	5,581	877	15.7	59,028	9,280	35,431	5,570
2000	129,373,500	96,817,603	74.8	6,083	981	16.1	62,832	10,129	36,488	5,882
2001	130,255,237	94,763,530	72.8	5,847	888	15.2	61,702	9,370	34,840	5,291
2002	130,076,443	90,963,896	69.9	5,641	797	14.1	62,015	8,762	34,472	4,870
2003	130,423,626	88,921,904	68.2	5,747	748	13.0	64,625	8,412	35,122	4,572
2004	132,226,042	89,101,934	67.4	6,266	832	13.3	70,318	9,337	37,225	4,943
2005	134,372,678	90,593,081	67.4	6,857	935	13.6	75,687	10,319	38,754	5,284
2006	[5] 138,394,754	92,740,927	67.0	7,439	1,024	13.8	80,218	11,041	39,791	5,477
2007	[6] 142,978,806	96,272,958	67.3	8,072	1,116	13.8	83,851	11,588	40,449	5,590
2008	142,450,569	90,660,104	63.6	7,583	1,032	13.6	83,647	11,379	38,851	5,285
2009	140,494,127	81,890,189	58.3	6,778	866	12.8	82,765	10,575	38,579	4,929
2010	142,892,051	84,475,933	59.1	7,246	952	13.1	85,778	11,266	39,338	5,166
2011	145,370,240	91,694,201	63.1	7,693	1,046	13.6	83,901	11,402	37,299	5,069
2012	144,928,472	93,109,721	64.2	8,442	1,188	14.1	90,669	12,759	39,491	5,557
2013	147,351,299	94,532,494	64.2	8,426	1,235	14.7	89,133	13,065	38,261	5,608
2014	148,606,578	96,544,079	65.0	9,103	1,378	15.1	94,285	14,271	39,827	6,028
2015	150,493,263	99,040,729	65.8	9,551	1,458	15.3	96,433	14,720	40,686	6,211
2016	150,272,157	100,052,490	66.6	10,226	1,446	14.1	102,206	14,453	42,584	6,022
2017	152,903,231	103,747,043	67.9	10,395	1,605	15.4	100,197	15,473	40,877	6,312
2018	153,774,296	100,424,240	65.3	10,850	1,539	14.2	108,042	15,322	43,026	6,102
2019	157,796,807	104,005,800	65.9	11,210	1,581	14.1	107,783	15,204	42,159	5,947
2020	164,358,792	102,960,476	62.6	12,592	1,711	13.6	122,297	16,615	47,254	6,420
2021	160,824,340	104,573,768	65.0	13,880	2,196	15.8	132,729	21,003	48,983	7,751
2022	161,336,659	110,640,128	68.6	14,014	2,140	15.3	126,663	19,341	43,281	6,609

[1] Number of taxable returns (column 2) divided by total number of returns (column 1).

[2] Average tax rate is "total income tax" (column 5) divided by "adjusted gross income (less deficit)" (column 4).

[3] The average adjusted gross income (less deficit), average total income tax, and average tax rate were calculated from unrounded data.

[4] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982-84=100). For 2021, the CPI-U = 292.655.

[5] Includes 742,859 Form 1040 EZ-T returns. This form existed for only Tax Year 2006.

[6] The total number of returns does not include the returns filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

15% and below. The rate for most long-term capital gains was reduced from 20% to 15%; further, qualified dividends were taxed at this same 15% rate. Beginning in 2004, the Working Families Tax Relief Act increased the additional child tax credit refundable rate from 10% to 15%. Under EGTRRA, beginning in 2006, the complete phaseout of personal exemptions and the limitation on some itemized deductions for upper-income taxpayers were modified to limit the maximum phaseout to two-thirds of the exemption amount and the itemized deduction limitation amount. For 2008, the limit was changed to one-third.

8) TYs 2009–2012—Beginning in 2009, the American Recovery and Reinvestment Act (ARRA) temporarily increased the earned income credit by modifying calculations

on qualifying earned income amounts and phaseout ranges. The Act increased eligibility for receiving the refundable portion of the child tax credit for 2009 and 2010 by lowering the earned income floor from $8,500 to $3,000. For 2009 and 2010, the ARRA provided an American opportunity tax credit of up to $2,500 per student of the cost of tuition and related expenses. For those same years, ARRA also included other selected major individual income tax provisions: a temporary refundable first-time homebuyers credit of up to $8,000, which expired July 31, 2011; a temporary suspension of federal income tax on the first $2,400 of unemployment compensation for 2009; an additional deduction for state sales and excise taxes on the purchase of certain motor vehicles; a $250 credit for certain government retirees; an aggregate cap of $1,500 on residential energy credits for 2009 and 2010; and a 2-year making-work-pay refundable tax credit of up to $400 for working individuals and $800 for working families. For 2011, the Tax Relief and Job Creation Act of 2010 (TRJCA) continued both the American opportunity credit and increased eligibility for receiving the refundable portion of the child tax credit. At the same time, TRJCA reduced the maximum amount for residential energy credits from $1,500 to a lifetime limit of $500. The other provisions of the ARRA cited above have been eliminated for 2011 and beyond.

9) *TYs 2013–2017*—Beginning in 2013, a new tax law reinstituted the top tax bracket of 39.6%. The 15% maximum tax rate on net capital gains and qualified dividends increased to 20% for certain high taxable income taxpayers. Additionally, in this period a new net investment income tax was created. Taxpayers paid a net investment income tax of 3.8% on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified AGI over $125,000 for married filing separately filers, $250,000 for married filing jointly filers, and $200,000 for single taxpayers or heads of household.

10) *TYs 2018–2022*—Beginning in 2018, a new tax law, Public Law 115–97, commonly referred to as the Tax Cuts and Jobs Act (TCJA), reduced most tax rates. The tax rates for ordinary (non-capital gain tax) income in 2018 through 2022 were 10%, 12%, 22%, 24%, 32%, 35%, and 37%. In 2017, the tax rates were 10%, 15%, 25%, 28%, 33%, 35%, and 39.6%. TCJA also increased (almost doubling) the basic standard deduction for taxpayers who did not itemize deductions. The amount of increase depended on the taxpayer's filing status, whether the taxpayer was age 65 or older, or whether the taxpayer was a dependent of another person. For 2022, the basic standard deduction increased to $25,900 for joint filers up from $25,100 for 2021, up from $24,800 for 2020, up from $24,400 for 2019, and up from $24,000 for 2018. For single filers and married filers filing separately, the deduction amount increased to $12,950 up from $12,550 in 2021, up from $12,400 in 2020, up from $12,200 in 2019, and up from $12,000 for 2018. For heads of households, the deduction was $19,400 up from $18,800 in 2021, up from $18,650 in 2020, up from $18,350 in 2019, and up from $18,000 for 2018. For 2018-2022, the deduction for all personal taxpayer and dependent exemptions was suspended. Also, the child tax credit was doubled to $2,000 ($1,500 for the refundable portion) and a new credit for other dependents of $500 was introduced in 2018. The AGI levels where these were phased out increased to $200,000 ($400,000 if married filing jointly). In 2017, these were set at $75,000 ($110,000 for married filing jointly and $55,000 for married filing separately). For 2018–2022, a taxpayer's overall itemized deductions were no longer limited because AGI was over a certain limit. There were multiple other law changes for itemized deductions in 2018 that continued in 2022, particularly limiting the deduction for state and local taxes to $10,000 ($5,000 for married filing separately). TCJA increased the AMT exemption amount, which is subtracted from the Alternative Maximum Taxable Income (AMTI) prior to the application of the AMT tax rates. In conjunction with this, the income levels at which the AMT exemption began to phase out increased. Also, for 2022, the 26% tax rate applied to the first $199,900 ($99,950 if married filing separately) of AMTI. Previously it applied to the first $206,100 ($103,050) of such income. TCJA also created a qualified business income deduction for 2018–2022.

Marginal Tax Rate Classifications

A return's marginal tax rate is the highest statutory tax rate bracket applicable to that tax return. The marginal tax rate statistics presented in this publication are based on all individual income tax returns, as well as returns that show a positive taxable income amount based on "tax generated" (see Explanation of Terms section) and items of income that were subject to the regular income tax, generally those included in AGI (Figure B, Table 3.4).[2,3] Income and Tax Concepts (below) provide an example showing how different portions of taxable income are taxed at different rates and explain the determination of the marginal tax rate bracket into which a return is

[2] Marginal tax rate as cited in this article is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT, net investment tax, or tax credits.

[3] Tax generated does not include certain other taxes reported on the individual income tax return, such as self-employment tax (the Social Security and Medicare tax on income from self-employment); the Social Security tax on certain tip income; household employment taxes; tax from the recapture of prior-year investment, low-income housing, or other credits; penalty tax applicable to early withdrawals from an IRA or other qualified retirement plans; and tax on trusts, accumulation, and distributions. The statistics for "total tax liability," shown in Table 3.3, include these taxes.

Figure B. All Individual Income Tax Returns: Tax Generated at All Rates on Returns with the Indicated Marginal Tax Rate, Tax Years 2021 and 2022

[Money amounts are in thousands of dollars]

Marginal tax rate classes [1]	Number of returns		Modified taxable income [2]		Tax generated	
	Number	Percent of total	Amount	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
	2022					
All tax rates	**161,336,659**	**100.0**	**11,709,072,653**	**100.0**	**2,248,965,905**	**100.0**
0%	32,006,294	19.8	0	[4]	0	[4]
0% (capital gains)	860,191	0.5	9,981,448	0.1	0	[4]
10%	23,143,665	14.3	166,415,391	1.4	15,476,744	0.7
10% (Form 8814) [3]	5,398	[4]	26,713	[4]	1,006	[4]
12%	53,167,867	33.0	1,859,277,953	15.9	205,361,974	9.1
15% (capital gains) [5]	1,705,109	1.1	194,257,987	1.7	20,775,311	0.9
20% (capital gains) [5]	84,658	0.1	263,680,300	2.3	49,930,327	2.2
22%	33,416,009	20.7	3,109,780,779	26.6	458,284,247	20.4
24%	11,833,324	7.3	2,228,406,768	19.0	413,729,961	18.4
25% (capital gains)	41,675	[4]	48,182,397	0.4	9,693,664	0.4
28% (capital gains)	2,533	[4]	5,348,428	[4]	1,182,393	0.1
32%	1,710,522	1.1	554,893,763	4.7	117,917,713	5.2
35%	1,962,368	1.2	901,684,327	7.7	223,120,214	9.9
37%	1,164,397	0.7	2,362,619,464	20.2	732,484,523	32.6
Form 8615	232,649	0.1	4,516,936	[4]	1,007,828	[4]
	2021					
All tax rates	**160,824,340**	**100.0**	**11,759,844,060**	**100.0**	**2,280,639,533**	**100.0**
0%	32,304,387	20.1	0	[4]	0	[4]
0% (capital gains)	909,467	0.6	10,118,839	0.1	0	[4]
10%	24,943,136	15.5	173,078,749	1.5	16,103,248	0.7
10% (Form 8814) [3]	7,301	[4]	2,434	[4]	49	[4]
12%	53,179,319	33.1	1,798,942,167	15.3	198,037,275	8.7
15% (capital gains) [5]	2,183,913	1.4	241,665,636	2.1	25,706,990	1.1
20% (capital gains) [5]	108,142	0.1	392,171,202	3.3	74,955,064	3.3
22%	31,423,411	19.5	2,914,330,848	24.8	429,701,885	18.8
24%	10,818,376	6.7	2,053,799,741	17.5	380,038,541	16.7
25% (capital gains)	46,550	[4]	59,192,243	0.5	11,910,667	0.5
28% (capital gains)	2,824	[4]	8,789,416	0.1	1,922,723	0.1
32%	1,557,967	1.0	521,254,618	4.4	109,955,311	4.8
35%	1,816,682	1.1	864,797,216	7.4	211,899,644	9.3
37%	1,189,107	0.7	2,715,657,535	23.1	819,178,240	35.9
Form 8615 [6]	333,757	0.2	6,043,416	0.1	1,229,897	0.1

[1] For an explanation of marginal tax rate, see Income and Tax Concepts, further below in text.

[2] More information about modified taxable income is provided further below in text under Income and Tax Concepts.

[3] Form 8814 was filed for a dependent child, meeting certain age requirements, for whom the parents made an election to report the child's investment income on the parents' tax return. This rate classification is comprised of those returns with a tax liability only from the dependent's income.

[4] Less than 0.05%.

[5] The 15 and 20% capital gains rates also include qualified dividends.

[6] Form 8615 was filed for a child meeting certain age requirements to report the child's investment income. The returns in this category are not distributed by tax rate.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

assumed to fall. Table 3.5 contains additional data based on ordinary tax rates and presents statistics on the income and tax generated at each ordinary tax rate by size of AGI.

Figure B presents the amounts and percentages of modified taxable income and income tax generated (before AMT and reduction by tax credits, including the earned income credit) by the marginal tax rate categories (defined in Income and Tax Concepts, below).

Returns in the "12%" (ordinary income) marginal tax rate bracket made up the largest share of returns for 2022 (33.0%). These returns reported 15.9% of modified taxable income for 2022 and generated 9.1% of income tax (before credits and excluding the AMT). Conversely, taxpayers' highest "37%" (ordinary income) marginal rate accounted for only 0.7% of returns but reported 20.2% of the modified taxable income and 32.6% of the tax generated (the largest of any tax bracket). The "22%" (ordinary income) marginal rate bracket had the second largest share of returns at 20.7% and reported the largest percentage (26.6%) of total modified taxable income and second highest percentage of income tax generated (20.4%). The "0%" (ordinary income) marginal rate bracket had the third largest

share of returns at 19.8%. These returns had no modified taxable income and consequently generated zero tax dollars. The "10%" (ordinary income) marginal rate bracket reported the fourth largest share of returns at 14.3%. However, such returns accounted for only 1.4% of modified income and 0.7% of income tax generated. Returns in the "24%" (ordinary income) marginal rate bracket represented only 7.3% of the total share of returns and accounted for 19.0% of the modified taxable income and 18.4% of generated income tax. Returns in the "32%" (ordinary income) marginal rate bracket represented only 1.1% of returns but accounted for 4.7% of the modified taxable income and 5.2% of the tax generated. Returns in the "35%" (ordinary income) marginal rate bracket represented the third smallest share of ordinary tax rate returns at 1.2% and accounted for 7.7% of the modified taxable income and 9.9% of the tax generated. Returns in the capital gain and dividends 0%, 15%, 20%, 25%, and 28% tax brackets represented 1.7% of returns and reported a total of 4.5% of modified taxable income and 3.6% of the tax.

Components of Total Income Tax

Regular Tax

Regular tax is generally tax determined from a taxpayer's taxable income based on statutory tax rates. It does not include the AMT, nor does it exclude allowable tax credits. Figure

Figure C. Derivation of Total Individual Income Tax as Shown in Statistics of Income Data, Tax Years 2021 and 2022

[Money amounts are in billions of dollars]

Item	2021	2022	Percentage change
	(1)	(2)	(3)
Adjusted gross income (less deficit)	**14,795.6**	**14,834.0**	**0.3**
LESS:			
Total deductions	3,166.2	3,277.2	**3.5**
Qualified business income deduction	205.8	216.1	5.0
EQUALS:			
Taxable income	**11,767.2**	**11,714.2**	**-0.5**
Tax generated from tax rate schedules or tax table	**2,280.6**	**2,249.0**	**-1.4**
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	5.6	4.1	-26.7
Excess advance premium tax credit repayment	3.9	7.0	81.3
EQUALS:			
Income tax before credits	**2,290.5**	**2,260.4**	**-1.3**
LESS: Tax credits, total [3]	150.1	154.8	3.1
Nonrefundable child and dependent care credit	1.1	3.4	220.1
Nonrefundable child and other dependent tax credit [3]	8.7	83.0	851.7
Nonrefundable education credit	8.3	7.9	-5.2
Foreign tax credit	29.5	32.9	11.5
General business credit	7.1	7.4	4.5
Earned income credit (limited to the amount needed to reduce total income tax to zero)	9.4	0.9	-90.3
Credit for prior-year minimum tax	1.5	1.4	-6.6
Retirement savings contribution credit	1.8	1.8	2.9
Other credits [4]	82.8	16.1	-80.6
EQUALS:			
Income tax after credits [5]	**2,136.7**	**2,098.9**	**-1.8**
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	59.7	41.0	-31.3
EQUALS:			
Total income tax	**2,196.3**	**2,139.9**	**-2.6**
LESS: Refundable credits [6]	233.4	112.7	-51.7
Total income tax minus refundable credits [5]	**2,048.0**	**2,033.1**	**-0.7**

[1] Less than $0.05 billion.

[2] Percentage not computed.

[3] Does not include the additional child tax credit which was refunded to taxpayers and not included in total income tax.

[4] Includes credits listed separately in Table 3.3 of Publication 1304.

[5] Does not include excess advance premium tax credit repayment amount.

[6] Includes credits used to offset other taxes.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

C illustrates the derivation of the aggregate tax generated for 2021–2022 returns. Table 3.4 includes two tax amounts: "tax generated" and "income tax after credits." Figure A includes an additional measure of tax, "total income tax," that also includes distributed tax on trust accumulations and the net investment income tax.

In 2022, the tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income was $2.25 trillion, a 1.4% decrease from 2021 (Figure B and column 5 of Table 3.4). For most taxpayers, tax generated was equal to income tax before credits. However, for some taxpayers, income tax before credits included the AMT, an excess advance premium tax credit repayment, and/or special taxes on lump sum distributions from qualified retirement plans (when a 10-year averaging method was used) (see Alternative Minimum Tax, below, for explanation).[4]

For returns with modified taxable income, Table 3.1 shows estimates of income tax before credits by type of tax computation. It compares the amount of tax before credits—assuming that all taxable income is subject to regular tax rates—with the actual amount of tax before credits computed after reflecting regular tax rates and any special tax computations that the taxpayer is either permitted or required to make. For example, qualified dividends and long-term capital gains are generally subject to lower tax rates, and certain dependent tax filers are required to compute their tax using the brackets and taxing unearned income at their parents' rates.[5] The capital gain computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2022, some 101.2 million returns had their tax before credits computed using only regular income tax rates. This was an increase of 1.2% from the 100.0 million for 2021 that used only regular tax computations. The top portion of Table 3.1 shows the data for these returns. Since these returns did not use any special tax computations, the difference due to special computation (shown in column 8) is zero.

As shown in the bottom portion of Table 3.1, for 2022, the tax liability for 27.9 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers filing these tax returns paid $201.0 billion (column 8) less in tax before credits than they would have paid if they had not received the benefits of the lower tax rates for qualified dividends and capital gains. For these taxpayers, the average tax savings was $7,212.

As shown in the middle portion of Table 3.1, for 2022, there were 232.6 thousand returns filed by dependents under age 18 (or under 24 for full-time students) with Form 8615, Tax for Certain Children Who Have Unearned Income, for reporting investment income greater than $2,300. Form 8615 was used to compute the dependents' tax using their parents' rates. This mandatory calculation can result in no change or an increase in tax before credits, and it cannot lower the dependent's tax before credits. Thus, for Form 8615 filers, the difference in tax before credits due to special computations (column 8) reflects the combination of the lower tax from use of the special tax rates for dividends and capital gains and the possibly higher tax from the required Form 8615 tax computation. The combination of the two offsetting provisions increased taxes by $132.5 million for 2022 due to a tax reduction of $227.0 million from use of dividends and capital gains, and a tax increase of $359.4 million (columns 4 and 8) from the Form 8615 tax computation (Table 3.1A).

Alternative Minimum Tax

The Revenue Act of 1978 established the AMT to ensure that taxpayers, who might otherwise be able to legally reduce or eliminate their tax burdens, paid a minimum amount of income tax. The AMT provisions may recapture some tax reductions under the ordinary income tax. Form 6251, Alternative Minimum Tax—Individuals, is used to calculate AMT. (See Computation of Alternative Minimum Taxable Income, below, for an explanation of the computation of income for AMT purposes.)

Tax law changes increased the AMT exemption amount, which is subtracted from AMTI prior to the application of the AMT tax rates. The maximum AMT exemption amount increased from $114,600 in 2021 to $118,100 in 2022 for a married couple filing a joint return, from $73,600 to $75,900 for single filers and heads of household, and from $57,300 to $59,050 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to $539,900 from $523,600 ($1,079,800 from $1,047,200 if married filing jointly or a qualifying widow(er)). Also, for 2022, the 26% tax rate applied to the first $206,100 ($103,050 if married filing separately) of alternative minimum taxable income. Previously it applied to the first $199,900 ($99,950 if married filing separately) of such income. AMTI is defined as the taxpayer's taxable income, determined after certain adjustments, and increased by the amount of the items

[4] The income amounts on which these special computations for lump sum distributions were based were not reflected in current year AGI or current year taxable income.

[5] Dependents with income over $2,300 other than earned income could file their own returns, but were required to calculate their tax on other than earned income in excess of 2,300 as if it were their parent's or guardian's marginal income. Previously, for 2018 and 2019, they calculated this tax using the brackets and tax rates that were applied to estates and trusts (though a change in the law allowed the dependent to choose between these rates and being taxed at the parent's rate for 2019 and retroactively for 2018). Form 8615 was used to compute the higher tax. For dependents with only modest amounts of investment income (less than $11,500), the parent or guardian could elect to include the dependent's income on the parent's tax return and fill out Form 8814 for the dependent's income, relieving the dependent of having to file his or her own tax return.

Figure D. Individual Income Tax Returns With Alternative Minimum Tax Computation Reported on Form 6251: Total Adjustments and Preferences, and Alternative Minimum Taxable Income and Tax, by Size of Adjusted Gross Income Tax Years 2021 and 2022

[Money amounts are in thousands of dollars]

Size of adjusted gross income	Total AMT adjustments and preferences [1]		Alternative minimum taxable income [1]		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
	2022					
All returns	**5,722,155**	**107,064,513**	**5,720,831**	**2,292,041,893**	**198,059**	**4,101,697**
Under $1 [2]	141,331	3,082,366	132,221	-8,479,796	4,127	139,579
$1 under $10,000	297,781	4,283,064	297,761	1,270,375	1,024	8,861
$10,000 under $20,000	280,448	4,526,388	280,450	3,899,545	1,169	9,869
$20,000 under $30,000	259,511	4,395,570	260,522	5,932,488	276	13,434
$30,000 under $40,000	265,609	4,816,074	265,611	8,414,438	766	1,315
$40,000 under $50,000	224,272	3,754,185	224,283	9,233,014	463	2,761
$50,000 under $75,000	555,120	9,700,293	557,118	32,423,433	509	4,554
$75,000 under $100,000	501,442	9,300,062	502,429	40,422,218	2,039	28,095
$100,000 under $200,000	1,319,487	27,009,862	1,320,867	177,609,036	15,081	110,219
$200,000 under $500,000	1,106,099	22,217,703	1,106,966	321,286,579	39,907	695,476
$500,000 under $1,000,000	409,519	7,528,160	410,426	266,906,562	31,511	641,456
$1,000,000 or more	361,536	6,450,786	362,178	1,433,124,000	101,187	2,446,078
	2021					
All returns	**5,740,105**	**108,129,372**	**5,731,235**	**2,706,045,727**	**243,550**	**5,598,598**
Under $1 [2]	141,056	2,934,089	126,908	-10,992,338	3,867	173,716
$1 under $10,000	299,030	3,868,730	299,012	1,267,741	17	1,479
$10,000 under $20,000	269,718	4,241,955	272,741	3,404,777	13	357
$20,000 under $30,000	247,251	4,756,169	248,511	6,167,958	1,184	97,764
$30,000 under $40,000	248,368	4,312,424	247,368	7,898,146	100	872
$40,000 under $50,000	255,299	4,240,802	255,300	10,645,186	89	1,319
$50,000 under $75,000	551,971	9,532,859	552,967	32,373,740	2,897	25,173
$75,000 under $100,000	532,340	9,813,713	532,388	43,235,296	3,925	9,598
$100,000 under $200,000	1,288,881	25,749,861	1,288,102	173,446,289	16,341	134,503
$200,000 under $500,000	1,085,242	21,995,710	1,086,154	315,001,373	38,734	870,515
$500,000 under $1,000,000	404,656	6,825,340	405,024	263,771,043	39,058	667,400
$1,000,000 or more	416,293	9,857,721	416,759	1,859,826,516	137,324	3,615,905

[1] See Figures F and G for the calculation of alternative minimum taxable income and the list of alternative minimum tax adjustments and preferences. See also Form 6251, Alternative Minimum Tax-Individuals.

[2] Includes returns with adjusted gross deficit.

NOTE: Detail may not add to totals because of rounding.

of tax preference. Tax law changes to itemized deductions (including the limitation of state and local income, sales, and property taxes) and the standard deduction, and the introduction of the qualified business income deduction, all had effects on the taxpayer's taxable income.

Some taxpayers included or were required to include Form 6251 with their individual income tax returns, even though their tax liability was not increased due to the AMT (Figure D). For 2022, AMT liability decreased 26.7% to $4.1 billion from $5.6 billion in 2021. The number of returns subject to paying the AMT decreased from almost 244,000 in 2021 to over 198,000 returns in 2022 (down 18.7%).[6] AMTI for all returns filing a Form 6251 decreased 15.3% to $2.3 trillion for 2022.

Net Investment Tax

In 2013, the Affordable Care Act created a new net investment income tax. Taxpayers paid a net investment income tax of 3.8% on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified AGI over $125,000 for married filing separately filers, $250,000 for married filing jointly filers, and $200,000 for single filers or heads of household. For 2022, the net investment income tax totaled $41.0 billion dollars (a 31.3% decrease from 2021 levels) and was taken on 7.1 million returns.

Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for

[6] Other tax returns may not have had AMT liability, but the size of their tax credits, for example their general business credits, may have been reduced because of the AMT.

2022 were generally based on the amount of "gross income," filing status, age, dependency, and blindness (see Introduction and Changes in Law, Section 1). Generally, for 2022, the minimum level of income for which a return was required to be filed equaled the standard deduction. In addition to the general filing requirements, individuals were required to file a return for TY 2022 if they had net earnings from self-employment of at least $400; liability for Social Security or Medicare tax on unreported tip income; Social Security, Medicare, or Railroad Retirement tax on reported tip income or group-term life insurance; were liable for household employment taxes; "alternative minimum tax"; tax on qualified retirement plan distributions, including an Individual Retirement Arrangement (IRA) or a Medical Savings Account; tax on the recapture of investment credit, education credit, low-income housing credit, or a few other business credits; recapture tax on the disposition of a home purchased with a federally subsidized mortgage; wages of $108.28 or more from a church or qualified church controlled organization that was exempt from Social Security taxes; or 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.

Gross income includes all income received as money, goods, property, or services that was not expressly exempt from tax.[7] AGI is equal to gross income less deductions for certain expenses. For 2020, charitable deductions for nonitemizers were deducted in the calculation of AGI, while for 2021 these were deducted from AGI in the calculation of taxable income. For 2022, these were no longer deducted for nonitemizers. "Taxable income," the base on which income tax before credits is computed, equals AGI less the amount for either total allowable itemized deductions for taxpayers who itemize deductions or the standard deduction (including the additional amounts for age and blindness) for all other taxpayers. Prior to 2018, personal exemptions were also subtracted from AGI to arrive at "taxable income"; in 2018, personal exemptions were eliminated. Starting with 2018, the qualified business income deduction was also subtracted from AGI in calculating taxable income. Income tax before credits is calculated from taxable income using: tax tables or tax rate schedules, both of which vary with taxpayer filing status (single, married filing jointly, surviving spouse, married filing separately, and head of household); Form 8615 or Form 8814, Parents Election To Report Child's Interest and Dividends for children's investment income; Schedule J for farmers and fishermen to income-average; foreign-earned income worksheet; Schedule D and Qualified Dividends worksheet for net long-term capital gains and qualified dividends; or some combination of the above (see Explanation of Terms for definitions for above items). The tax rates for each filing status were 0%, 10%, 12%, 22%, 24%, 32%, 35%, and a top tax rate of 37%. The tax rates of 0%, 15%, 20%, 25%, and 28% were used for qualified dividends and net long-term capital gains (in excess of net short-term capital losses). The 26% tax rate was only for the AMT. Income tax before credits includes any AMT.[8]

To calculate their federal income tax liability for 2022, taxpayers used either the tax table or the tax rate schedules. Taxpayers with taxable income less than $100,000 were required to use the tax table, whereas those with taxable income of $100,000 or more were required to use the tax rate schedules. The tax table was based on income tax "brackets" up to $50 wide.[9] The tax within each bracket was based on the tax calculated at the midpoint of the bracket and then rounded to the nearest whole dollar. As a result, the tax tables and the tax rate schedules could produce different amounts of tax for the same amount of taxable income. Use of the tax tables could have produced either a slightly higher or lower amount of tax than that produced by the tax rate schedules.

Income and Tax Concepts

As discussed in Income Tax Structure above, gross income is all income received that is not specifically excluded. Total income is the net amount of gross income after certain expenses (e.g., business or rent and royalty expenses) have been deducted. AGI is total income less statutory adjustments to income (e.g., deductible contributions to an IRA or Keogh plan).

Modified Taxable Income

This concept is relevant only for "prior-year returns" (about 8.0 million returns); certain farm sole proprietor returns using income-averaging on Schedule J, Income Averaging for Farmers and Fishermen (about 100,100 returns); those returns with foreign-earned income having to use a worksheet to determine their taxes (about 176,100 returns); returns with Form 962 election for domestic shareholder of foreign controlled corporations (about 21,600 returns); or returns reporting repatriated deferred (Section 965) income as shareholders of certain foreign corporations (about 11,300 returns). For all other returns, modified taxable income is identical to taxable income.

[7] As defined under Section 61 of the Internal Revenue Code, gross income includes amounts from wages and salaries, interest and dividends, alimony, bartering income, canceled debt income, gambling winnings, rents and royalties, and gains from property sales or exchanges, as well as gross income from sole proprietorships and farming, income from partnerships and S corporations, and distributions from estates and trusts. This definition of gross income is slightly different from that of Form 1040, U.S. Individual Income Tax Return, and the concept of "total income," which is a component of the AGI calculation on Form 1040. Total income includes net amounts rather than gross amounts (income prior to deductions) from such items as business income and rents and royalties.

[8] Income tax before credits includes tax on lump sum distributions from qualified retirement plans and excess advance premium tax credit repayment.

[9] For taxable income between $0 and $5 and between $5 and $25, the tax brackets were $5 and $10 wide, respectively. For taxable income between $25 and $3,000, the brackets were $25 wide. For taxable income above $3,000, the brackets were $50 wide.

Figure E. Individual Income Tax Calculation for a Single Taxpayer Who Used the Standard Deduction, Tax Year 2022

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	575,000
Less: Standard deduction	12,950
Equals: Taxable income	562,050
Tax based on tax rates for single taxpayers:	
First $10,275 taxed at 10 percent	1,028
Next $31,500 taxed at 12 percent	3,780
Next $47,300 taxed at 22 percent	10,406
Next $80,975 taxed at 24 percent	19,434
Next $45,900 taxed at 32 percent	14,688
Next $323,950 taxed at 35 percent	113,383
Next $22,150 taxed at 37 percent	8,196
Total tax from tax rate schedule	170,914

NOTE: Detail may not add to total because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

This is the term used in the statistics to describe "income subject to tax," the actual base on which tax is computed. Each year, a small number of returns for prior tax years are filed during the same Calendar Year in which the tax returns for the current tax year are being selected for the Statistics of Income sample. Some of these returns are selected for the sample and act as proxies for returns for the current tax year that will be filed during a later calendar year. The tax on these returns is based on a previous year's tax law (which may reflect different tax rates and income concepts). For the statistics in this publication, the taxable incomes reported on these prior-year returns and those filed with a Schedule J or foreign-earned income or basing tax on Form 962 or Section 965 are modified to equal an amount necessary to generate the tax shown on these returns using current year rates.

Marginal Tax Rates

Under the progressive U.S. income tax rate structure, different portions of taxable income are taxed at different rates. Figure E illustrates how income tax is determined for a single taxpayer with AGI of $575,000 who used the standard deduction. As shown in the example, seven different tax rates were applied to the taxable income to arrive at total tax. For this example, the tax rate applied to the last dollar of income (given certain assumptions about which source of income provided the last dollar of income subject to tax) is the marginal tax rate for that return, so for this case the marginal tax rate is 37%.

Since the individual income tax structure includes various types of income, deductions, exclusions, credits, and taxes that are not subject to the same treatment under tax laws, the marginal tax rate is not always apparent. Calculating marginal tax rates for a specific individual income tax return generally depends on the types and amounts of income reported and the assumptions made about the order in which the income is taxed, particularly which type of income is assumed to be received "last." Additional complexity is added by the presence of such items as the AMT and various tax credits.

For this publication, it is assumed that the income taxed at the marginal (highest) rate was the "last" income received. The AMT and income tax credits, such as the earned income credit, are excluded in determining the marginal tax rates. The marginal tax rate is defined as follows:

1) If a return showed taxable income, the marginal tax rate of the return was the highest statutory rate at which any amount of taxable income reported on the return was taxed.

2) If the return had no taxable income except for net long-term capital gains or qualified dividends and that amount was less than or equal to the 12% tax bracket limit, the return was defined as having a "0%" marginal tax rate. If the return had taxable income (from other than net long-term capital gains or qualified dividends) to which only the 12% tax rate applied, as well as net long-term capital gains to which the 15%, 20% or 25% rate on the net gain applied, the return was defined as having a marginal tax rate equal to the maximum rate at which the net gains were taxed. If the return had taxable income (from other than net long-term capital gains) to which the 24% tax rate applied as the highest rate, as well as net long-term capital gains to which the maximum 25% or 28% rate on net gain applied, the return was defined as having a "25%" or "28%" marginal tax rate. However, if the return had taxable income (from other than net long-term capital gains or qualified dividends) above the maximum amount to which the 24% rate applied, as well as net long-term capital gains to which the 25% or 28% rate on the net gain applied, the return was classified as having the highest rate at which any amount of taxable income reported on the return was taxed.

3) For returns of dependents with the Form 8615 (attached), and when use of this form resulted in taxation of some of the dependent's income at the estate tax brackets and rates or their parents' rates, the return was classified as having a Form 8615 marginal tax rate (the returns in the Form 8615 classification are not distributed by tax rate).

4) For returns of parents choosing to report interest, dividend, and capital gain distribution income of their dependents under age 18 (or under 24 if students) on their own (i.e., the parents') return using Form 8814 when the dependent's income generated the only tax liability on the parents' return, the return was classified with a Form 8814 marginal tax rate of 10%.

The classification of returns into marginal tax rate categories for Statistics of Income purposes was essentially a function of filing status, size of taxable income, presence of

net long-term capital gains (in excess of net short-term capital losses) and/or qualified dividends, and presence of Form 8615 or Form 8814. Returns were classified into one of the following 15 mutually exclusive marginal tax rate categories: (1) 0% rate; (2) 0% (capital gains); (3) 10% rate; (4) Form 8814 (10% rate with no tax liability other than that generated by the dependent's income); (5) 12% rate; (6) 15% (capital gains); (7) 20% rate (capital gains); (8) 22% rate; (9) 24% rate; (10) 25% (capital gains); (11) 28% (capital gains); (12) 32% rate; (13) 35% rate; (14) 37% rate; and (15) Form 8615 (with income taxed at any rate).

Table 3.4 presents statistics by marginal tax rate classification and filing status for returns with modified taxable income. For each marginal rate classification, modified taxable income and "income tax generated" were computed "at all rates" and "at marginal rate." The "at all rates" computations (columns 3 and 5) show the total amount of modified taxable income or tax generated, tabulated by the marginal tax rate specified; each tax rate classification is mutually exclusive. The "at marginal rate" computations (columns 4 and 6) report the specific amounts of modified taxable income taxed, and the tax generated at the marginal tax rate shown, for all returns in each marginal rate classification. Although the AMT was not included in the determination of the marginal tax rate, we show at what rate individuals with AMT have been classified and the amount of AMT that was paid (columns 10 and 11). We also show the number of returns and net investment tax paid (columns 12 and 13).

For example, consider returns in the "returns of married persons filing jointly and returns of surviving spouses" filing status that were included in the "32%" marginal tax rate classification. The total modified taxable income for the estimated 941,348 returns in this classification "at all rates" was $397.3 billion (column 3), and the total tax generated was $84.6 billion (column 5). Approximately $38.3 billion (column 4) of the modified taxable income was subject to tax at the marginal tax rate of 32%. This modified taxable income generated $12.3 billion (column 6) in tax at the 32% tax rate with the remainder generated at some, or all, of the lower tax rates. Some 14,593 returns (1.6%) paid AMT while 730.467 (77.6%) of these returns paid a net investment tax.

Table 3.5 provides statistics on the tax generated (regular tax before credits), in total and at each tax rate bracket, for returns with modified taxable income. Returns in this table are classified by size of AGI. The tax generated at each tax rate was computed based on the modified taxable income for each individual return.

For example, the 1.7 million returns included in the "$500,000 under $1,000,000" income-size classification showed total modified taxable income of $1,029.6 billion and generated total tax of $259.7 billion. Of this $1,029.6 billion of modified taxable income, $31.3 billion were taxed at 10% (ordinary tax rate); $95.0 billion were taxed at 12% (ordinary tax rate); $138.4 billion were taxed at the 22% (ordinary tax) rate; $227.3 billion were taxed at the 24% (ordinary tax) rate; $119.4 billion were taxed at the 32% rate; $214.2 billion were taxed at the 35% rate; and $62.0 billion were taxed at the 37% rate. Approximately $2.9 billion were taxed at the 0% (capital gains) rate; $79.5 billion were taxed at the 15% capital gain and qualified dividend rate; $56.3 billion were taxed at the 20% capital gain rate; $2.9 billion were taxed at the 25% capital gain rate; $0.2 billion were taxed at the 28% capital gain rate; and the remainder from tax related to Forms 8814 and 8615.

Table 3.6 presents statistics on the income and tax generated at each tax rate, by filing status, for returns with modified taxable income. A little over 2.8 million of the 48.9 million returns of married persons filing jointly (including surviving spouses) with modified taxable income had some income taxed at the 32% tax rate. For these returns, the taxable income subject to this rate was $211.8 billion, and the tax generated was $67.8 billion.

Computation of Alternative Minimum Taxable Income

AMTI was computed by adding certain "tax preferences" (i.e., deduction or exclusion amounts identified as potential sources of tax savings disallowed for AMT purposes) and "adjustments" (i.e., regular tax deduction amounts recomputed or excluded for AMT purposes) to taxable income. Prior to 2018, any deductions for personal exemptions were then subtracted. In 2018 personal exemptions were eliminated. The "net operating loss deduction" was recomputed to allow for the exclusion of the "tax preference items" and "adjustments" used to reduce regular tax liability. The recomputed net operating loss deduction, termed the "alternative net operating loss deduction," was limited to 90% of AMTI (with certain minor exceptions for 2022) (Figures F and G).

Figure F. Individual Income Tax Returns: Calculation of Alternative Minimum Taxable Income, Tax Year 2022

	Taxable income
PLUS:	Adjustments and preferences (see Figure G)
PLUS:	Net operating loss deduction
MINUS:	Alternative tax net operating loss deduction [1]
EQUALS:	Alternative minimum taxable income

[1] Limited to 90 percent of AMTI except for minor exceptions.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Figure G. Individual Income Tax Returns: Alternative Minimum Tax Adjustments and Preferences, Tax Year 2022

- The standard deduction for taxpayers who did not file Schedule A. If taxpayer filed Schedule A to claim an increased standard deduction due to a loss related to property in a Presidentially declared disaster area, only the standard deduction portion was included
- Deductions for state and local income, sales, real estate, personal property, and foreign taxes
- Subtraction of taxable refund reported on Schedule 1 (Form 1040), Additional Income and Adjustments to Income
- Investment interest expense (the result could be negative)
- Excess of percentage depletion deduction for sections 611 and 613 property over the adjusted basis (the result could be negative)
- Deduction for net operating loss from Schedule 1 (Form 1040), Additional Income and Adjustments to Income
- Tax-exempt interest from private activity bonds issued before 2009 and after August 7, 1986, or after 2010
- Excluded gain, under the section 1202 gain on qualified small business stock held more than 5 years, multiplied by 7 percent if sold after May 5, 2003
- Incentive stock options that were exercised after 1987 (the amount by which the value of the option when exercised exceeded the price paid by the taxpayer; the result could be negative)
- Difference between income distributions to beneficiaries of estates and trusts for regular tax purposes and the amounts refigured for alternative minimum tax (AMT) purposes (the result could be negative)
- Adjustment of gain or loss on property, the basis of which was affected by accelerated depreciation or rapid amortization and that was reduced for AMT purposes (the result could be negative)
- Excess of depreciation on property placed in service after 1986 over less liberal methods allowed for AMT purposes (straight-line or 150% declining balance method, depending on the type of property; the result could be negative)
- Passive activity gains and losses allowed for regular tax purposes for activities acquired before October 23, 1986 taking into account AMT adjustments and preference items and any AMT prior-year, unallowed losses (the result could be negative)
- Adjustment for refigured loss from activities in which allowable losses from partnerships or S corporations were limited by "at-risk" and other rules, taking into account AMT adjustments and preference items (the result could be negative)
- Excess of circulation expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Deferred income from long-term contracts entered into after February 28, 1986, with certain exceptions and limitations (the result could be negative)
- Excess of mining exploration and development costs paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Excess of research and experimental expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Adjustment from disallowing the installment sales method of accounting for sales of inventory and stock in trade after March 1, 1986 with certain exceptions (the result is negative)
- Amount by which excess intangible drilling costs deducted currently over allowable amortization (if these costs were capitalized) was more than 65% of the taxpayer's "net income" from oil, gas, and geothermal wells, with exceptions for independent oil producers and royalty owners
- Excess of accelerated depreciation on property placed in service using pre-1987 rules over straight-line depreciation as refigured for AMT purposes
- Excess of rapid amortization of pollution control facilities placed in service after 1986 over otherwise allowable depreciation (the result could be negative)
- Adjustment for charitable contributions of certain property for which section 170(e) of the Internal Revenue Code applies
- Adjustment for business interest limitations (the result could be negative)
- Home mortgage interest on Schedule A for a dwelling that wasn't a principal residence
- Adjustment for alcohol and cellulosic biofuel fuels credit and biodiesel and renewable diesel fuels credit included in taxable income (the amount is included as a negative)
- Adjustment for refigured tax shelter farm gains or losses taking into account AMT adjustments and preference items (the result could be negative)
- Related adjustments, refigured for AMT purposes, including section 179 expense deduction, expenses for business or rental use of the home, conservation expenses, taxable Individual Retirement Arrangement (IRA) distributions, self-employed health insurance deduction, Keogh retirement plan or self-employed SEP deduction, and IRA deductions (the result could be negative)
- Subtraction for alternative tax net operating loss deduction

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

AMTI was reduced by an exemption amount that depended on the filing status of the individual and was subject to phase out at higher AMTI levels (see Alternative Minimum Tax definition in Explanation of Terms). The maximum AMT exemption amount increased from $114,600 in 2021 to $118,100 in 2022 for a married couple filing a joint return, from $73,600 to $75,900 for single filers and heads of household, and from $57,300 to $59,050 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to $539,900 from $523,600 ($1,079,800 from $1,047,200 if married filing jointly or a qualifying widow(er)). After reduction by the exemption, the first $206,100 ($103,050 if married filing separately) of the remaining AMTI was subject to tax at a 26% rate, with any excess taxed at a 28% rate. However, capital gains and qualified dividends (recalculated for AMT purposes) that were taxed at lower rates (0%, 15%, 20%, and 25%) were taxed at these same rates for the AMT, with the rest of AMTI being taxed at the rates mentioned above (26% or 28%). The resulting tax was reduced by the "alternative minimum tax foreign tax credit," which produced a "tentative minimum tax." Tentative minimum tax was further reduced by the individual's regular tax before credits (excluding tax on lump sum distributions from qualified retirement plans) less the foreign tax credit (for regular tax purposes) to yield the AMT.

For 2019–2022, and retroactively for 2018, dependents filing Form 6251 calculated AMT exemptions the same as all taxpayers. Prior to this, dependents filing their own returns were limited to an AMT exemption of $7,500 plus their "earned incomes."

Section 4

Individual Income Tax Shares, 2022

This section discusses Tax Year (TY) 2022 individual income tax shares for all individual income tax returns excluding dependents. It provides the shares of adjusted gross income (AGI) and income tax for different percentile classes.

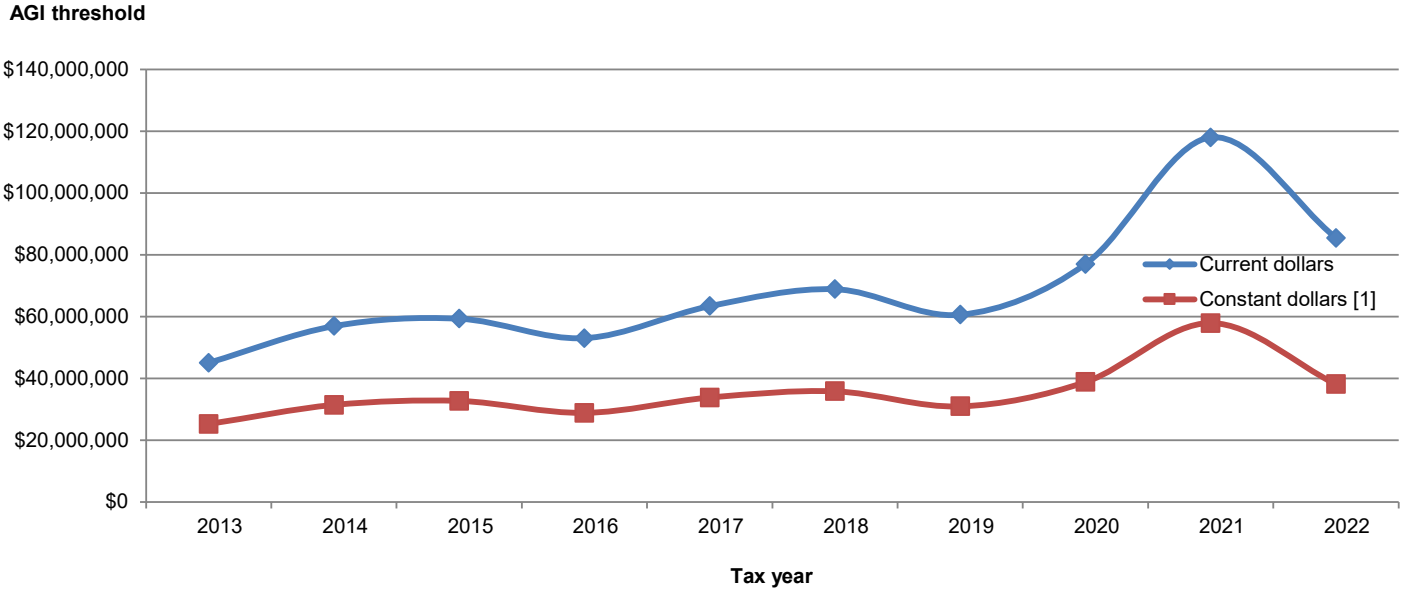
Income and Tax Shares

Tables 4.1 and 4.2 present statistics on AGI and income tax, by cumulative percentiles of returns 2001–2022. (All tables and figures included in this article are for total individual income tax returns filed excluding dependent returns. See Table 1.7 for details on dependent tax returns.) The tables show distributions of AGI for each tax year by descending and ascending cumulative percentiles of returns, respectively, and can be used to make comparisons across cumulative percentile classes within each year. Table 4.1 shows percentiles of returns cumulated downward, starting with the highest income returns, and presents data for 14 different percentiles from the top 0.001% through the top 50% of all returns. Table 4.2 shows percentiles of returns cumulated upward, starting with the lowest income returns, and presents data for the bottom 5 percentiles: 50%, 75%, 90%, 95%, and 99% of all returns.

For TY 2022, nondependent taxpayers filed 153.8 million individual income tax returns (Table 4.1), an increase of 0.1% from the 153.6 million returns filed for TY 2021. Total AGI also increased 0.2% to $14.8 trillion in 2022. However, total income tax decreased 2.6% to $2.1 trillion.

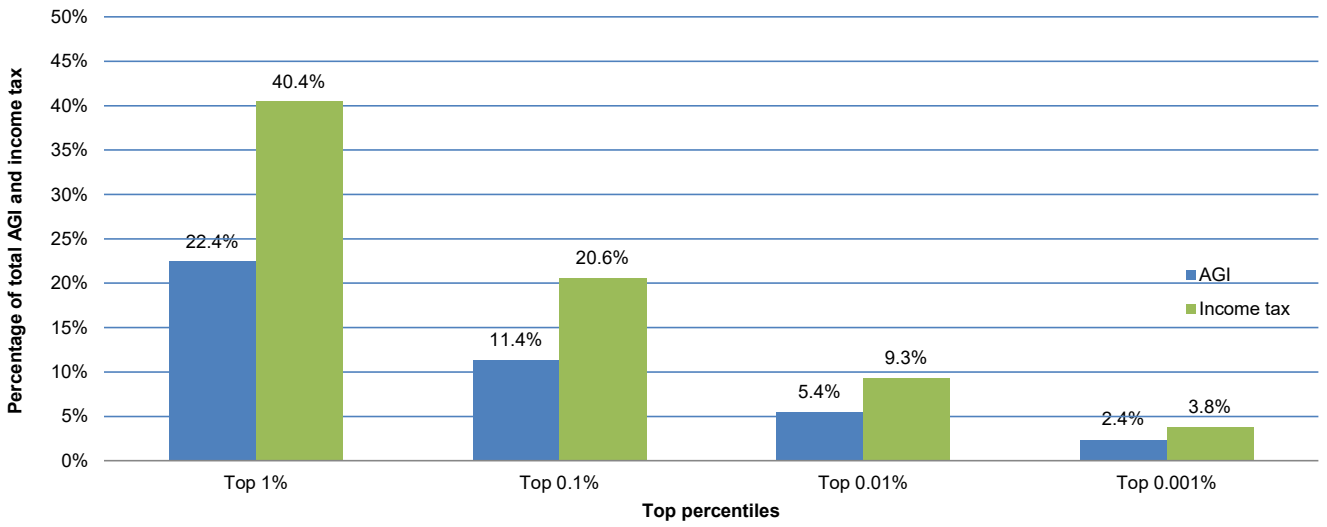
For TY 2022, the top 0.001% of individual income tax returns had an AGI of at least $85.5 million, which was a significant decrease of 27.6% from the previous year when the top 0.001% of tax returns had an AGI of at least $118.0 million (Figure A). These returns accounted for 2.4% of total AGI in TY 2022, down from 3.0% in TY 2021, and they also accounted for 3.8% of the total income tax in TY 2022 (Figure B), down from 4.7% in TY 2021. Total AGI for the

Figure A. Adjusted Gross Income (AGI) Threshold for the Top 0.001 Percent of Returns, Tax Years 2013–2022



[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' Consumer Price Index for Urban Consumers (CPI-U, 1990=100). For 2022 the CPI-U = 292.655.
NOTES: Figure is based on all individual income, nondependent tax returns. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in the top 0.001 percentile.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Figure B. Percentage of Total Adjusted Gross Income (AGI) and Income Tax for Top Percentiles of AGI, Tax Year 2022



NOTE: Figure is based on all individual income, nondependent tax returns.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

0.001 percentile decreased by 21.5%, from $442.8 billion in 2021 to $347.7 billion in 2022. The average AGI for this percentile was $226.1 million in 2022, a significant decrease from 2021 when the average AGI was $288.3 million (Figure C). Looking at all nondependent income tax returns, the average AGI reported was $95,915, and the average was $95,854 for the previous year.

For TY 2022, the average tax rate for the top 0.001% of tax returns was 23.5%, up from the 23.1% rate for TY 2021. As has been the case for all 10 years presented (Figure D), the average tax rate for the top 0.001% remained lower than the average tax rates of all percentiles from the top 0.01% through the top 3% of returns. Taxpayers in the top .1% paid the highest average tax rate (26.2%), and each successive percentile paid lower average tax rates, falling to 15.9% for the top 50% of returns.

For TY 2022, taxpayers that filed returns were in the top 1% if they reported an AGI of $663,164 or more, a decrease from the AGI floor for this group for TY 2021 ($682,577) (Figure E). These taxpayers accounted for 22.4% of total AGI and 40.4% of the total income tax (Figure F), a decrease from 26.3% and 45.8% for 2021, respectively. Furthermore, the top 1% of taxpayers paid an average tax rate of 26.1% for 2022, while in contrast to this percentile, the bottom 50% of returns reported less total AGI (11.5%) and less total income tax

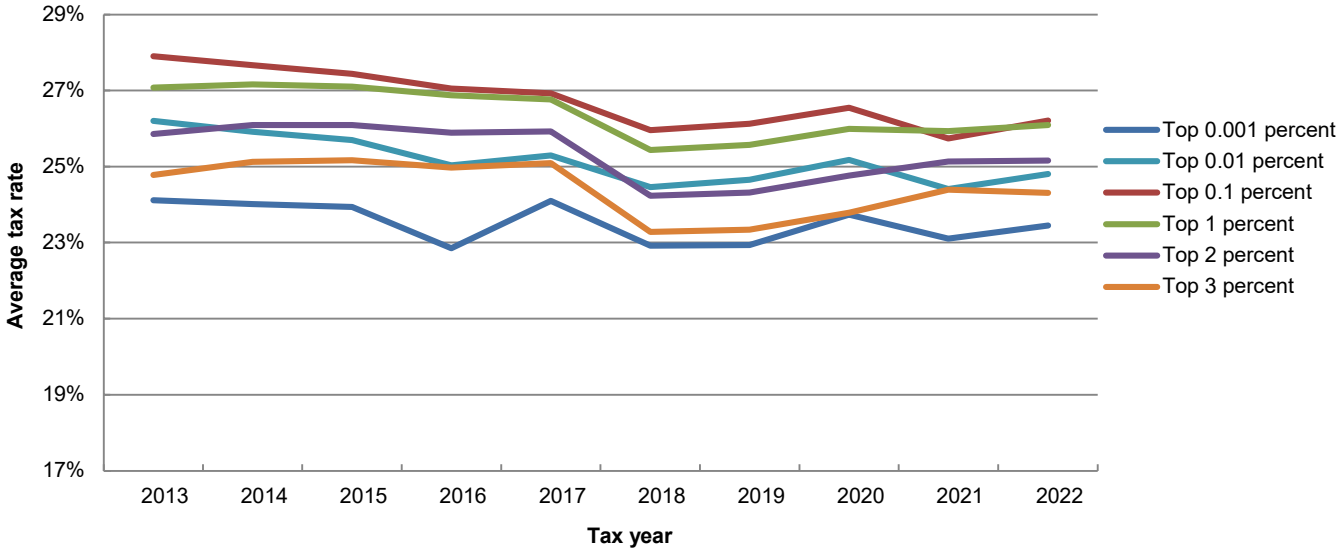
Figure C. Average Adjusted Gross Income by Percentile, Tax Years 2013–2022

[Money amounts are in current dollars]

Tax year	All returns	Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 5%	Top 10%	Top 25%	Top 50%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2013	65,314	122,192,336	27,827,417	5,897,219	1,243,406	793,751	449,616	299,574	177,906	115,616
2014	69,565	148,384,670	34,086,701	7,065,519	1,431,492	901,023	500,260	328,414	191,751	123,451
2015	71,829	152,016,289	35,070,892	7,318,955	1,483,596	933,747	518,192	340,168	198,230	127,447
2016	72,090	145,446,416	32,713,039	6,859,762	1,421,735	903,161	507,468	335,684	197,320	127,472
2017	76,321	178,820,656	39,459,386	8,028,689	1,606,089	1,008,196	557,596	364,349	211,071	135,469
2018	80,128	167,674,290	39,508,661	8,291,897	1,676,871	1,054,808	584,542	381,873	220,877	141,657
2019	80,156	144,728,070	35,241,079	7,693,408	1,614,468	1,026,271	576,033	379,169	220,641	141,888
2020	79,578	189,320,565	44,009,706	9,010,163	1,765,623	1,103,085	606,498	393,540	225,090	142,952
2021	95,854	288,263,021	67,910,671	13,710,300	2,521,256	1,528,891	805,024	504,299	276,414	171,772
2022	95,915	226,059,471	51,966,239	10,909,151	2,151,859	1,341,530	734,431	473,475	268,151	169,840

NOTE: Figure is based on all individual income, nondependent tax returns.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

FIGURE D. Average Tax Rates for Top Percentiles of Adjusted Gross Income (AGI), Tax Years 2013–2022



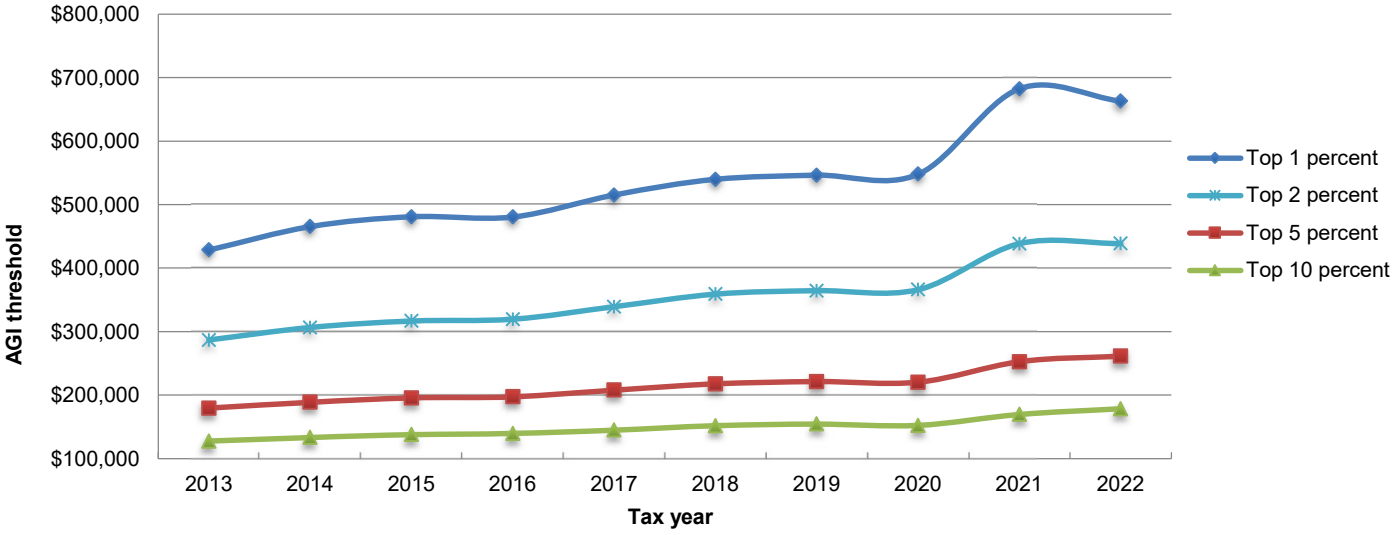
NOTE: Figure is based on all individual income, nondependent tax returns.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

(3.0%) that year. The bottom 50% of returns also had a much lower average tax rate (3.7%) for 2022 (Table 4.2).

In constant dollars, the AGI threshold for the top 50% of returns was trending upward between 2011 and 2018, going from a threshold of $20,234 (2011) to $22,704 (2018) (Figure G and Table 4.1). After two years of decline (2019 and 2020) and one year of increase (from 2020 to 2021) of the AGI threshold for the top 50% of returns from the prior year, in 2022 the AGI threshold decreased to $22,483. AGI thresholds also decreased for the top 1, 2, 5, and 10% of returns, all of which had their highest threshold in 2021 over all the years of this study (Figure H and Table 4.1).

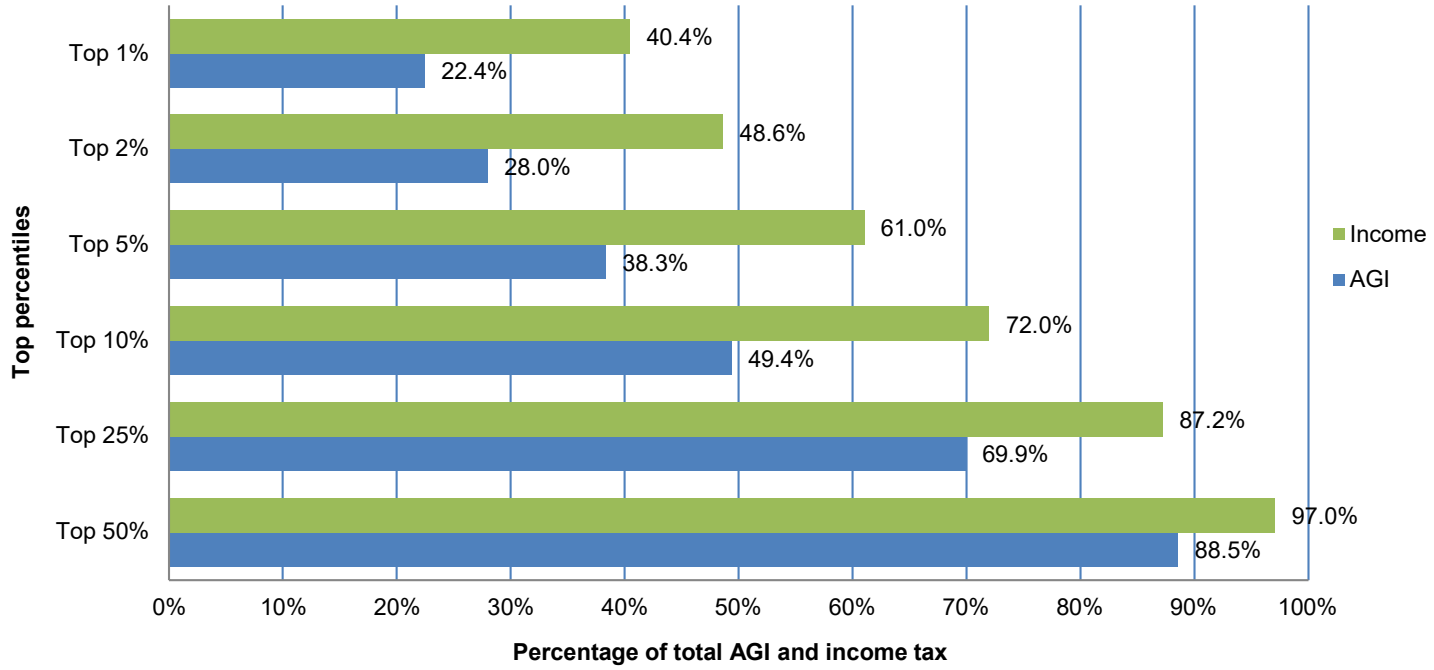
As expected for a graduated income tax system, the top 0.001% through the top 50% of returns recorded larger shares of the income tax compared to their respective shares of AGI, even though the percentage point increases for shares of total

FIGURE E. Adjusted Gross Income (AGI) Thresholds in Current Dollars, Tax Years 2013–2022



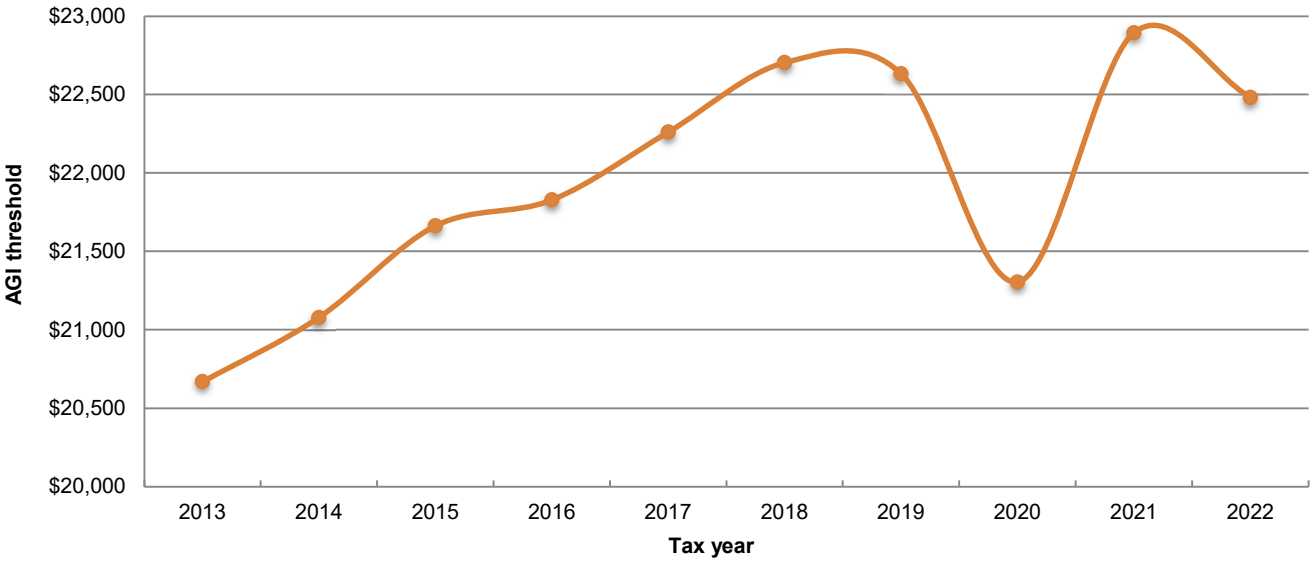
NOTES: AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all individual income, nondependent tax returns.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

FIGURE F. Percentage of Total Adjusted Gross Income (AGI) and Income Tax by Percentiles of AGI, Tax Year 2022



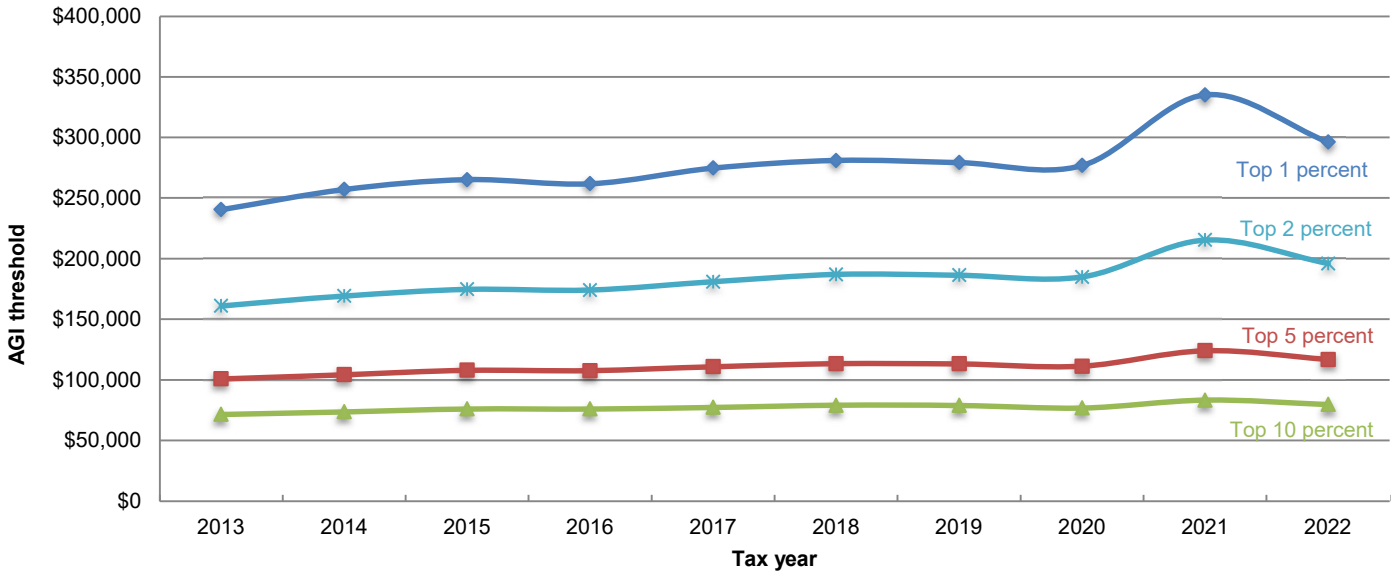
NOTE: Figure is based on all individual income, nondependent tax returns.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

FIGURE G. Adjusted Gross Income (AGI) Threshold for the Top 50 Percent of Returns in Constant Dollars, Tax Years 2013–2022



NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2022 the CPI-U = 292.655. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in a percentile. Figure is based on all individual income, nondependent tax returns.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

FIGURE H. Adjusted Gross Income (AGI) Thresholds in Constant Dollars, Tax Years 2013–2022



NOTE: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2022 the CPI-U = 292.655. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in each percentile. Figure is based on all individual income, nondependent tax returns.

AGI were slightly larger than percentage point increases for shares of total income tax. For TY 2022, the top 0.001% reported a 0.65-percentage-point decrease for its share of total AGI and a 0.85-percentage-point decrease for its share of total income tax. The top 0.01% of returns reported a 1.7-percentage-point decrease in its share of total AGI and a 2.3-percentage-point decrease in its share of total income tax. This trend continued with all other percentiles up to the top 10%; they also experienced decreases in their respective shares of total AGI accompanied by a larger decrease in shares of total income tax. This changed for all percentiles above 20 percent to 50 percent where the decreases in AGI shares were larger than their shares of total income tax. For TY 2022, the top 50% reported a 1.1-percentage-point decrease for its share of total AGI and a 0.6-percentage-point decrease for its share of total income tax. For TY 2022, the amount of AGI needed for inclusion in the top 50% of returns (i.e., the AGI threshold) was $50,339, an increase from the $46,637 needed for 2021. These returns accounted for 88.5% of total AGI and paid 97.0% of total income tax.

For TY 2022, the portion of total AGI earned through total wages for all returns was 65.5% (Table 4.3). The top 0.001% of returns earned only 6.7% of AGI through total wages. Conversely, sales of capital assets accounted for 55.3% of AGI for the top 0.001% of returns while only accounting for 8.5% of AGI for all returns.

Section 5

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Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Taxable income
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Size of adjusted gross income										
All returns	**161,336,659**	**100.0**	**14,833,956,956**	**100.0**	**91,944**	**110,640,128**	**100.0**	**14,014,009,625**	**100.0**	**110,627,792**
No adjusted gross income	3,254,225	2.0	-164,160,281	[1]	-50,445	3,843	[2]	-9,734,295	[1]	0
$1 under $5,000	8,195,783	5.1	19,538,869	0.1	2,384	105,475	0.1	331,665	[2]	101,922
$5,000 under $10,000	8,747,727	5.4	66,070,756	0.4	7,553	119,109	0.1	878,182	[2]	119,102
$10,000 under $15,000	9,642,322	6.0	120,502,825	0.8	12,497	1,370,355	1.2	19,112,665	0.1	1,370,206
$15,000 under $20,000	9,058,382	5.6	157,738,693	1.1	17,414	4,429,445	4.0	77,383,332	0.6	4,429,434
$20,000 under $25,000	8,035,277	5.0	180,311,082	1.2	22,440	4,393,888	4.0	98,787,235	0.7	4,392,825
$25,000 under $30,000	8,005,289	5.0	219,958,083	1.5	27,477	4,801,988	4.3	132,247,818	0.9	4,801,879
$30,000 under $40,000	15,771,561	9.8	550,490,150	3.7	34,904	10,791,934	9.8	377,838,200	2.7	10,791,890
$40,000 under $50,000	13,255,063	8.2	593,955,496	4.0	44,810	10,680,343	9.7	479,522,952	3.4	10,680,230
$50,000 under $75,000	23,805,797	14.8	1,466,486,055	9.9	61,602	21,378,339	19.3	1,321,300,231	9.4	21,378,333
$75,000 under $100,000	15,181,035	9.4	1,315,619,561	8.9	86,662	14,549,648	13.2	1,262,289,876	9.0	14,549,641
$100,000 under $200,000	25,887,136	16.0	3,567,047,571	24.0	137,792	25,547,389	23.1	3,524,738,541	25.2	25,547,351
$200,000 under $500,000	10,017,626	6.2	2,891,064,828	19.5	288,598	9,992,304	9.0	2,884,421,405	20.6	9,990,080
$500,000 under $1,000,000	1,674,608	1.0	1,124,299,469	7.6	671,381	1,672,148	1.5	1,122,634,305	8.0	1,671,381
$1,000,000 under $1,500,000	360,882	0.2	435,177,502	2.9	1,205,872	360,444	0.3	434,649,011	3.1	360,328
$1,500,000 under $2,000,000	148,222	0.1	254,476,785	1.7	1,716,862	148,056	0.1	254,190,622	1.8	147,957
$2,000,000 under $5,000,000	208,129	0.1	621,044,404	4.2	2,983,940	207,905	0.2	620,386,059	4.4	207,783
$5,000,000 under $10,000,000	52,968	[2]	362,815,724	2.4	6,849,715	52,913	[2]	362,436,914	2.6	52,880
$10,000,000 or more	34,630	[2]	1,051,519,384	7.1	30,364,406	34,604	[2]	1,050,594,907	7.5	34,571

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income		Income tax after credits			Total income tax				
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of			Average total income tax (dollars)
							Total	Taxable income	Adjusted gross income less deficit	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of adjusted gross income										
All returns	**11,404,334,633**	**100.0**	**110,611,880**	**2,098,923,017**	**100.0**	**2,139,922,072**	**100.0**	**18.8**	**15.3**	**19,341**
No adjusted gross income	0	0.0	3,843	128,418	[2]	128,418	[2]	[1]	[1]	33,416
$1 under $5,000	150,163	[2]	105,475	18,734	[2]	18,735	[2]	12.5	5.6	178
$5,000 under $10,000	404,709	[2]	119,109	41,423	[2]	41,423	[2]	10.2	4.7	348
$10,000 under $15,000	1,851,999	[2]	1,370,355	188,178	[2]	188,178	[2]	10.2	1.0	137
$15,000 under $20,000	18,548,012	0.2	4,429,442	1,735,910	0.1	1,736,237	0.1	9.4	2.2	392
$20,000 under $25,000	39,939,199	0.4	4,393,888	3,804,019	0.2	3,804,019	0.2	9.5	3.9	866
$25,000 under $30,000	64,167,268	0.6	4,801,988	6,376,403	0.3	6,376,403	0.3	9.9	4.8	1,328
$30,000 under $40,000	210,765,535	1.8	10,791,931	21,322,189	1.0	21,322,304	1.0	10.1	5.6	1,976
$40,000 under $50,000	304,326,431	2.7	10,680,343	30,308,339	1.4	30,309,343	1.4	10.0	6.3	2,838
$50,000 under $75,000	926,333,771	8.1	21,378,035	100,103,566	4.8	100,103,599	4.7	10.8	7.6	4,682
$75,000 under $100,000	946,047,610	8.3	14,549,341	113,079,178	5.4	113,079,420	5.3	12.0	9.0	7,772
$100,000 under $200,000	2,858,175,142	25.1	25,543,182	397,720,446	18.9	397,758,377	18.6	13.9	11.3	15,569
$200,000 under $500,000	2,541,371,827	22.3	9,975,881	478,105,230	22.8	483,056,987	22.6	19.0	16.7	48,343
$500,000 under $1,000,000	1,028,823,801	9.0	1,667,357	254,284,854	12.1	260,282,198	12.2	25.3	23.2	155,657
$1,000,000 under $1,500,000	398,506,804	3.5	359,534	110,819,453	5.3	114,003,393	5.3	28.6	26.2	316,286
$1,500,000 under $2,000,000	232,336,257	2.0	147,558	67,287,429	3.2	69,338,677	3.2	29.8	27.3	468,327
$2,000,000 under $5,000,000	565,832,497	5.0	207,401	166,026,539	7.9	171,825,620	8.0	30.4	27.7	826,462
$5,000,000 under $10,000,000	329,349,662	2.9	52,747	96,475,701	4.6	100,262,125	4.7	30.4	27.7	1,894,849
$10,000,000 or more	937,403,948	8.2	34,472	251,097,008	12.0	266,286,618	12.4	28.4	25.3	7,695,255

Footnotes at end of table.

Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Taxable income
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	3,254,225	2.0	-164,160,281	[1]	-50,445	3,843	[2]	-9,734,295	[1]	0
$1 under $5,000	8,195,783	5.1	19,538,869	0.1	2,384	105,475	0.1	331,665	[2]	101,922
$1 under $10,000	16,943,510	10.5	85,609,625	0.6	5,053	224,583	0.2	1,209,846	[2]	221,024
$1 under $15,000	26,585,832	16.5	206,112,450	1.4	7,753	1,594,938	1.4	20,322,511	0.1	1,591,229
$1 under $20,000	35,644,214	22.1	363,851,142	2.5	10,208	6,024,383	5.4	97,705,843	0.7	6,020,663
$1 under $25,000	43,679,491	27.1	544,162,224	3.7	12,458	10,418,271	9.4	196,493,079	1.4	10,413,488
$1 under $30,000	51,684,780	32.0	764,120,307	5.2	14,784	15,220,259	13.8	328,740,897	2.3	15,215,367
$1 under $40,000	67,456,341	41.8	1,314,610,456	8.9	19,488	26,012,193	23.5	706,579,096	5.0	26,007,257
$1 under $50,000	80,711,404	50.0	1,908,565,953	12.9	23,647	36,692,536	33.2	1,186,102,048	8.5	36,687,487
$1 under $75,000	104,517,201	64.8	3,375,052,007	22.8	32,292	58,070,875	52.5	2,507,402,280	17.9	58,065,820
$1 under $100,000	119,698,236	74.2	4,690,671,568	31.6	39,187	72,620,523	65.6	3,769,692,156	26.9	72,615,461
$1 under $200,000	145,585,372	90.2	8,257,719,140	55.7	56,721	98,167,912	88.7	7,294,430,696	52.1	98,162,812
$1 under $500,000	155,602,998	96.4	11,148,783,967	75.2	71,649	108,160,216	97.8	10,178,852,102	72.6	108,152,891
$1 under $1,000,000	157,277,606	97.5	12,273,083,436	82.7	78,035	109,832,364	99.3	11,301,486,407	80.6	109,824,272
$1 under $1,500,000	157,638,488	97.7	12,708,260,938	85.7	80,616	110,192,808	99.6	11,736,135,417	83.7	110,184,600
$1 under $2,000,000	157,786,709	97.8	12,962,737,724	87.4	82,154	110,340,864	99.7	11,990,326,039	85.6	110,332,557
$1 under $5,000,000	157,994,839	97.9	13,583,782,128	91.6	85,976	110,548,769	99.9	12,610,712,099	90.0	110,540,340
$1 under $10,000,000	158,047,807	98.0	13,946,597,852	94.0	88,243	110,601,682	100.0	12,973,149,013	92.6	110,593,221
$1 or more	158,082,437	98.0	14,998,117,237	101.1	94,875	110,636,286	100.0	14,023,743,920	100.1	110,627,792
All returns	**161,336,659**	**100.0**	**14,833,956,956**	**100.0**	**91,944**	**110,640,128**	**100.0**	**14,014,009,625**	**100.0**	**110,627,792**

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income		Income tax after credits			Total income tax				
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of			Average total income tax (dollars)
							Total	Taxable income	Adjusted gross income less deficit	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	0	0.0	3,843	128,418	[2]	128,418	[2]	[1]	[1]	33,416
$1 under $5,000	150,163	[2]	105,475	18,734	[2]	18,735	[2]	12.5	5.6	178
$1 under $10,000	554,871	[2]	224,583	60,157	[2]	60,158	[2]	10.8	5.0	268
$1 under $15,000	2,406,870	[2]	1,594,938	248,335	[2]	248,336	[2]	10.3	1.2	156
$1 under $20,000	20,954,882	0.2	6,024,380	1,984,245	0.1	1,984,573	0.1	9.5	2.0	329
$1 under $25,000	60,894,081	0.5	10,418,268	5,788,264	0.3	5,788,591	0.3	9.5	2.9	556
$1 under $30,000	125,061,349	1.1	15,220,256	12,164,667	0.6	12,164,994	0.6	9.7	3.7	799
$1 under $40,000	335,826,884	2.9	26,012,187	33,486,856	1.6	33,487,298	1.6	10.0	4.7	1,287
$1 under $50,000	640,153,315	5.6	36,692,530	63,795,195	3.0	63,796,641	3.0	10.0	5.4	1,739
$1 under $75,000	1,566,487,085	13.7	58,070,565	163,898,761	7.8	163,900,239	7.7	10.5	6.5	2,822
$1 under $100,000	2,512,534,696	22.0	72,619,906	276,977,939	13.2	276,979,659	12.9	11.0	7.3	3,814
$1 under $200,000	5,370,709,838	47.1	98,163,088	674,698,385	32.1	674,738,036	31.5	12.6	9.3	6,873
$1 under $500,000	7,912,081,665	69.4	108,138,969	1,152,803,615	54.9	1,157,795,022	54.1	14.6	11.4	10,704
$1 under $1,000,000	8,940,905,466	78.4	109,806,326	1,407,088,469	67.0	1,418,077,220	66.3	15.9	12.5	12,911
$1 under $1,500,000	9,339,412,270	81.9	110,165,860	1,517,907,922	72.3	1,532,080,614	71.6	16.4	13.1	13,904
$1 under $2,000,000	9,571,748,527	83.9	110,313,419	1,585,195,351	75.5	1,601,419,291	74.8	16.7	13.4	14,513
$1 under $5,000,000	10,137,581,023	88.9	110,520,819	1,751,221,890	83.4	1,773,244,911	82.9	17.5	14.1	16,040
$1 under $10,000,000	10,466,930,685	91.8	110,573,566	1,847,697,591	88.0	1,873,507,035	87.6	17.9	14.4	16,939
$1 or more	11,404,334,633	100.0	110,608,038	2,098,794,599	100.0	2,139,793,654	100.0	18.8	15.3	19,341
All returns	**11,404,334,633**	**100.0**	**110,611,880**	**2,098,923,017**	**100.0**	**2,139,922,072**	**100.0**	**18.8**	**15.3**	**19,341**

Footnotes at end of table.

Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Taxable income
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Accumulated from largest size of adjusted gross income										
$10,000,000 or more	34,630	[2]	1,051,519,384	7.1	30,364,406	34,604	[2]	1,050,594,907	7.5	34,571
$5,000,000 or more	87,598	0.1	1,414,335,108	9.5	16,145,747	87,517	0.1	1,413,031,821	10.1	87,451
$2,000,000 or more	295,727	0.2	2,035,379,513	13.7	6,882,630	295,422	0.3	2,033,417,881	14.5	295,235
$1,500,000 or more	443,949	0.3	2,289,856,298	15.4	5,157,926	443,478	0.4	2,287,608,503	16.3	443,191
$1,000,000 or more	804,831	0.5	2,725,033,800	18.4	3,385,846	803,922	0.7	2,722,257,513	19.4	803,520
$500,000 or more	2,479,439	1.5	3,849,333,269	25.9	1,552,502	2,476,070	2.2	3,844,891,818	27.4	2,474,900
$200,000 or more	12,497,065	7.7	6,740,398,097	45.4	539,358	12,468,374	11.3	6,729,313,224	48.0	12,464,980
$100,000 or more	38,384,201	23.8	10,307,445,668	69.5	268,534	38,015,763	34.4	10,254,051,764	73.2	38,012,330
$75,000 or more	53,565,236	33.2	11,623,065,229	78.4	216,989	52,565,411	47.5	11,516,341,640	82.2	52,561,972
$50,000 or more	77,371,033	48.0	13,089,551,284	88.2	169,179	73,943,750	66.8	12,837,641,872	91.6	73,940,305
$40,000 or more	90,626,096	56.2	13,683,506,780	92.2	150,989	84,624,093	76.5	13,317,164,824	95.0	84,620,535
$30,000 or more	106,397,657	65.9	14,233,996,930	96.0	133,781	95,416,027	86.2	13,695,003,023	97.7	95,412,425
$25,000 or more	114,402,946	70.9	14,453,955,013	97.4	126,343	100,218,015	90.6	13,827,250,841	98.7	100,214,304
$20,000 or more	122,438,223	75.9	14,634,266,094	98.7	119,524	104,611,903	94.6	13,926,038,077	99.4	104,607,129
$15,000 or more	131,496,605	81.5	14,792,004,787	99.7	112,490	109,041,347	98.6	14,003,421,409	99.9	109,036,562
$10,000 or more	141,138,927	87.5	14,912,507,612	100.5	105,658	110,411,702	99.8	14,022,534,074	100.1	110,406,768
$5,000 or more	149,886,654	92.9	14,978,578,368	101.0	99,933	110,530,811	99.9	14,023,412,255	100.1	110,525,870
$1 or more	158,082,437	98.0	14,998,117,237	101.1	94,875	110,636,286	100.0	14,023,743,920	100.1	110,627,792
All returns	**161,336,659**	**100.0**	**14,833,956,956**	**100.0**	**91,944**	**110,640,128**	**100.0**	**14,014,009,625**	**100.0**	**110,627,792**

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income		Income tax after credits			Total income tax				
							Percent of			Average total income tax (dollars)
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Accumulated from largest size of adjusted gross income										
$10,000,000 or more	937,403,948	8.2	34,472	251,097,008	12.0	266,286,618	12.4	28.4	25.3	7,695,255
$5,000,000 or more	1,266,753,609	11.1	87,219	347,572,709	16.6	366,548,743	17.1	28.9	25.9	4,188,315
$2,000,000 or more	1,832,586,106	16.1	294,619	513,599,248	24.5	538,374,363	25.2	29.4	26.5	1,822,391
$1,500,000 or more	2,064,922,363	18.1	442,178	580,886,677	27.7	607,713,040	28.4	29.4	26.6	1,370,334
$1,000,000 or more	2,463,429,167	21.6	801,712	691,706,130	33.0	721,716,433	33.7	29.3	26.5	897,744
$500,000 or more	3,492,252,968	30.6	2,469,069	945,990,984	45.1	981,998,631	45.9	28.1	25.5	396,596
$200,000 or more	6,033,624,795	52.9	12,444,950	1,424,096,214	67.8	1,465,055,618	68.5	24.3	21.8	117,502
$100,000 or more	8,891,799,937	78.0	37,988,132	1,821,816,660	86.8	1,862,813,995	87.1	20.9	18.2	49,001
$75,000 or more	9,837,847,547	86.3	52,537,473	1,934,895,838	92.2	1,975,893,415	92.3	20.1	17.2	37,589
$50,000 or more	10,764,181,318	94.4	73,915,508	2,034,999,404	97.0	2,075,997,013	97.0	19.3	16.2	28,075
$40,000 or more	11,068,507,749	97.1	84,595,851	2,065,307,743	98.4	2,106,306,356	98.4	19.0	15.8	24,890
$30,000 or more	11,279,273,284	98.9	95,387,782	2,086,629,932	99.4	2,127,628,660	99.4	18.9	15.5	22,298
$25,000 or more	11,343,440,552	99.5	100,189,770	2,093,006,335	99.7	2,134,005,062	99.7	18.8	15.4	21,294
$20,000 or more	11,383,379,751	99.8	104,583,658	2,096,810,354	99.9	2,137,809,081	99.9	18.8	15.4	20,436
$15,000 or more	11,401,927,763	100.0	109,013,100	2,098,546,264	100.0	2,139,545,318	100.0	18.8	15.3	19,621
$10,000 or more	11,403,779,761	100.0	110,383,455	2,098,734,442	100.0	2,139,733,496	100.0	18.8	15.3	19,380
$5,000 or more	11,404,184,470	100.0	110,502,563	2,098,775,865	100.0	2,139,774,919	100.0	18.8	15.3	19,359
$1 or more	11,404,334,633	100.0	110,608,038	2,098,794,599	100.0	2,139,793,654	100.0	18.8	15.3	19,341
All returns	**11,404,334,633**	**100.0**	**110,611,880**	**2,098,923,017**	**100.0**	**2,139,922,072**	**100.0**	**18.8**	**15.3**	**19,341**

[1] Percentage not computed.

[2] Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	All returns											
	Number of returns	Adjusted gross income less deficit	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**161,336,659**	**14,833,956,956**	**15,290,841**	**668,001,764**	**142,779,280**	**2,609,228,480**	**129,349,042**	**11,714,186,280**	**110,611,880**	**2,098,923,017**	**110,640,128**	**2,139,922,072**
No adjusted gross income (includes deficits)	3,254,225	-164,160,281	0	0	0	0	0	0	3,843	128,418	3,843	128,418
$1 under $5,000	8,195,781	19,538,869	106,861	2,212,245	8,088,921	97,479,411	181,081	213,811	105,475	18,734	105,475	18,734
$5,000 under $10,000	8,747,727	66,070,756	104,685	11,186,695	8,642,057	117,632,709	171,520	509,165	119,109	41,423	119,109	41,423
$10,000 under $15,000	9,642,321	120,502,825	117,421	2,765,492	9,524,899	147,950,673	2,568,638	2,938,421	1,370,355	188,178	1,370,355	188,178
$15,000 under $20,000	9,058,382	157,738,693	157,566	3,989,446	8,898,827	144,554,689	6,078,901	24,431,244	4,429,442	1,735,910	4,429,445	1,736,237
$20,000 under $25,000	8,035,277	180,311,082	185,594	5,050,663	7,847,660	128,777,753	6,813,732	51,892,301	4,393,888	3,804,019	4,393,888	3,804,019
$25,000 under $30,000	8,005,289	219,958,083	204,094	5,703,689	7,799,177	130,110,271	7,425,764	85,131,728	4,801,988	6,376,403	4,801,988	6,376,403
$30,000 under $40,000	15,771,561	550,490,149	504,475	14,494,331	15,266,077	257,003,124	15,678,991	278,222,619	10,791,931	21,322,189	10,791,934	21,322,304
$40,000 under $50,000	13,255,063	593,955,496	565,877	15,604,243	12,687,168	217,167,013	13,208,042	358,916,800	10,680,343	30,308,339	10,680,343	30,309,343
$50,000 under $75,000	23,805,797	1,466,486,055	1,891,131	51,651,608	21,913,662	400,850,408	23,729,171	1,007,053,999	21,378,035	100,103,566	21,378,339	100,103,598
$75,000 under $100,000	15,181,035	1,315,619,561	1,915,805	53,445,883	13,265,228	276,421,006	15,144,544	979,156,790	14,549,341	113,079,178	14,549,648	113,079,420
$100,000 under $200,000	25,887,136	3,567,047,571	4,745,777	151,517,219	21,140,339	500,164,477	25,858,946	2,884,827,377	25,543,182	397,720,446	25,547,389	397,758,377
$200,000 under $500,000	10,017,626	2,891,064,828	3,330,396	136,240,610	6,687,170	165,778,465	10,012,726	2,546,130,393	9,975,881	478,105,230	9,992,304	483,056,987
$500,000 under $1,000,000	1,674,608	1,124,299,469	902,511	54,792,042	771,949	19,248,184	1,672,890	1,029,732,840	1,667,357	254,284,854	1,672,148	260,282,198
$1,000,000 under $1,500,000	360,882	435,177,502	230,387	21,274,748	130,493	3,255,956	360,624	398,810,860	359,534	110,819,453	360,444	114,003,393
$1,500,000 under $2,000,000	148,221	254,476,785	101,541	12,194,361	46,672	1,151,032	148,065	232,503,836	147,558	67,287,429	148,056	69,338,677
$2,000,000 under $5,000,000	208,129	621,044,404	153,659	29,514,407	54,446	1,330,930	207,905	566,143,508	207,401	166,026,539	207,905	171,825,620
$5,000,000 under $10,000,000	52,968	362,815,724	42,951	18,019,722	10,015	246,152	52,914	329,548,099	52,747	96,475,701	52,913	100,262,125
$10,000,000 or more	34,630	1,051,519,384	30,108	78,344,359	4,521	106,229	34,587	938,022,489	34,472	251,097,008	34,604	266,286,618
Taxable returns, total	**110,640,128**	**14,014,009,625**	**13,783,612**	**589,501,631**	**96,844,385**	**1,819,858,144**	**110,627,792**	**11,404,334,633**	**110,611,880**	**2,098,923,017**	**110,640,128**	**2,139,922,072**
No adjusted gross income (includes deficits)	3,843	-9,734,295	0	0	0	0	0	0	3,843	128,418	3,843	128,418
$1 under $5,000	105,475	331,664	8,609	10,892	96,865	223,756	101,922	150,163	105,475	18,734	105,475	18,734
$5,000 under $10,000	119,109	878,182	* 6,572	* 10,830	112,536	455,759	119,102	404,709	119,109	41,423	119,109	41,423
$10,000 under $15,000	1,370,355	19,112,665	12,528	63,779	1,357,826	17,153,761	1,370,206	1,851,999	1,370,355	188,178	1,370,355	188,178
$15,000 under $20,000	4,429,445	77,383,332	36,022	446,769	4,393,423	58,057,478	4,429,434	18,548,012	4,429,442	1,735,910	4,429,445	1,736,237
$20,000 under $25,000	4,393,888	98,787,235	70,394	1,146,873	4,322,485	57,124,076	4,392,825	39,939,199	4,393,888	3,804,019	4,393,888	3,804,019
$25,000 under $30,000	4,801,988	132,247,818	102,464	1,783,302	4,697,505	65,605,057	4,801,879	64,167,268	4,801,988	6,376,403	4,801,988	6,376,403
$30,000 under $40,000	10,791,934	377,838,200	326,897	6,888,127	10,464,028	158,286,581	10,791,890	210,765,535	10,791,931	21,322,189	10,791,934	21,322,304
$40,000 under $50,000	10,680,343	479,522,952	425,885	9,642,588	10,252,440	163,403,818	10,680,230	304,326,431	10,680,343	30,308,339	10,680,343	30,309,343
$50,000 under $75,000	21,378,339	1,321,300,231	1,611,575	37,916,367	19,765,761	349,869,307	21,378,333	926,333,771	21,378,035	100,103,566	21,378,339	100,103,598
$75,000 under $100,000	14,549,648	1,262,289,876	1,782,994	44,450,087	12,766,655	264,018,844	14,549,641	946,047,610	14,549,341	113,079,178	14,549,648	113,079,420
$100,000 under $200,000	25,547,389	3,524,738,541	4,618,143	140,772,305	20,928,230	494,952,345	25,547,351	2,858,175,142	25,543,182	397,720,446	25,547,389	397,758,377
$200,000 under $500,000	9,992,304	2,884,421,405	3,322,096	134,530,384	6,670,166	165,403,790	9,990,079	2,541,371,827	9,975,881	478,105,230	9,992,304	483,056,987
$500,000 under $1,000,000	1,672,148	1,122,634,305	901,301	53,935,910	770,706	19,223,199	1,671,380	1,028,823,801	1,667,357	254,284,854	1,672,148	260,282,198
$1,000,000 or more	803,922	2,722,257,513	558,132	157,903,417	245,759	6,080,374	803,520	2,463,429,167	801,712	691,706,129	803,922	721,716,433
Nontaxable returns, total	**50,696,531**	**819,947,331**	**1,507,229**	**78,500,133**	**45,934,895**	**789,370,335**	**18,721,250**	**309,851,648**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns of married persons filing jointly and returns of surviving spouses											
	Number of returns	Adjusted gross income less deficit	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**54,886,428**	**9,329,885,992**	**6,634,089**	**378,670,610**	**47,591,723**	**1,265,348,332**	**48,934,351**	**7,685,150,576**	**43,453,040**	**1,442,538,069**	**43,465,641**	**1,471,818,409**
No adjusted gross income (includes deficits)	660,606	-97,857,692	0	0	0	0	0	0	1,175	64,571	1,175	64,571
$1 under $5,000	753,224	1,635,886	10,790	403,189	742,433	20,399,883	** 3,366	** 17,174	** 4,488	** 12,913	** 2,325	** 5,567
$5,000 under $10,000	744,778	5,663,247	12,302	447,632	732,476	19,922,428	**	**	**	**	**	**
$10,000 under $15,000	960,577	12,018,239	11,904	483,984	948,673	25,722,298	**	**	**	**	* 1,148	* 6,384
$15,000 under $20,000	1,067,299	18,659,337	20,803	895,209	1,046,496	28,180,323	**	**	**	**	* 1,018	* 1,289
$20,000 under $25,000	1,141,188	25,700,695	25,133	911,246	1,116,055	29,940,680	* 3,991	* 13,079	* 3,054	* 13,030	* 3,054	* 13,030
$25,000 under $30,000	1,293,290	35,469,300	26,393	1,032,728	1,266,896	33,997,573	758,096	1,330,374	231,040	33,587	231,040	33,587
$30,000 under $40,000	2,689,524	94,270,098	69,214	2,490,696	2,620,309	70,014,913	2,661,212	21,170,697	1,274,740	799,263	1,274,743	799,378
$40,000 under $50,000	2,710,563	122,225,672	74,007	2,864,807	2,636,556	70,095,987	2,699,128	48,128,057	1,531,390	2,332,358	1,531,390	2,332,388
$50,000 under $75,000	7,112,905	446,675,368	305,356	11,966,729	6,807,548	180,843,564	7,089,212	249,951,378	5,471,762	16,431,992	5,472,066	16,432,024
$75,000 under $100,000	7,325,004	641,738,206	383,294	15,038,927	6,941,710	184,094,242	7,312,970	437,598,199	6,812,849	35,957,265	6,813,155	35,957,289
$100,000 under $200,000	18,132,960	2,538,317,587	2,052,729	79,359,983	16,080,228	426,126,217	18,115,212	2,010,149,053	17,857,294	245,953,828	17,858,521	245,959,503
$200,000 under $500,000	8,217,044	2,377,873,755	2,441,541	104,149,105	5,775,501	152,722,497	8,214,969	2,083,630,679	8,193,535	374,184,028	8,199,977	377,384,104
$500,000 under $1,000,000	1,407,631	945,135,321	739,013	43,803,892	668,618	17,745,057	1,406,815	866,772,077	1,403,780	211,066,623	1,406,636	215,533,281
$1,000,000 under $1,500,000	304,533	367,071,380	191,975	16,886,840	112,557	2,994,246	304,369	337,219,092	303,654	93,483,821	304,319	95,892,484
$1,500,000 under $2,000,000	123,960	212,759,924	84,509	9,765,770	39,451	1,047,291	123,852	194,756,510	123,566	56,595,832	123,876	58,167,774
$2,000,000 under $5,000,000	170,806	508,979,071	126,130	23,119,286	44,673	1,191,261	170,681	464,872,479	170,400	136,788,572	170,700	141,196,039
$5,000,000 under $10,000,000	43,126	295,179,490	35,007	13,782,372	8,118	219,080	43,092	268,826,182	42,992	79,075,652	43,096	81,974,671
$10,000,000 or more	27,413	778,371,107	23,988	51,268,214	3,425	90,791	27,387	700,715,545	27,320	189,744,735	27,399	200,065,044
Taxable returns, total	**43,465,641**	**9,044,160,282**	**6,160,067**	**353,006,438**	**37,304,392**	**992,041,928**	**43,460,648**	**7,543,895,605**	**43,453,040**	**1,442,538,069**	**43,465,641**	**1,471,818,409**
No adjusted gross income (includes deficits)	1,175	-5,348,429	0	0	0	0	0	0	1,175	64,571	1,175	64,571
$1 under $5,000	** 2,325	** 3,191	**	**	**	**	** 5,323	** 20,270	** 2,325	** 5,567	** 2,325	** 5,567
$5,000 under $10,000	**	**	**	**	**	**	**	**	**	**	**	**
$10,000 under $15,000	* 1,148	* 13,199	**	**	**	**	**	**	** 5,217	** 20,376	* 1,148	* 6,384
$15,000 under $20,000	**	**	**	**	**	**	**	**	**	**	**	**
$20,000 under $25,000	** 4,072	** 88,054	**	**	** 6,339	** 95,679	**	**	**	**	** 4,072	** 14,319
$25,000 under $30,000	231,040	6,575,663	** 1,310	** 27,247	230,937	6,190,103	230,931	358,373	231,040	33,587	231,040	33,587
$30,000 under $40,000	1,274,743	44,656,817	23,610	726,469	1,251,133	34,288,371	1,274,699	9,382,352	1,274,740	799,263	1,274,743	799,378
$40,000 under $50,000	1,531,390	69,297,964	38,179	1,255,735	1,493,211	40,460,723	1,531,277	27,103,374	1,531,390	2,332,358	1,531,390	2,332,388
$50,000 under $75,000	5,472,066	347,097,638	191,398	6,755,364	5,280,668	141,234,592	5,472,062	196,268,821	5,471,762	16,431,992	5,472,066	16,432,024
$75,000 under $100,000	6,813,155	598,434,798	309,710	11,243,938	6,503,446	172,715,124	6,813,152	409,953,882	6,812,849	35,957,265	6,813,155	35,957,289
$100,000 under $200,000	17,858,521	2,504,339,674	1,961,118	72,638,129	15,897,401	421,346,382	17,858,494	1,988,138,540	17,857,294	245,953,828	17,858,521	245,959,503
$200,000 under $500,000	8,199,977	2,373,506,568	2,434,763	102,867,834	5,765,214	152,446,016	8,199,579	2,080,684,746	8,193,535	374,184,028	8,199,977	377,384,104
$500,000 under $1,000,000	1,406,636	944,461,001	738,639	43,512,240	667,997	17,729,097	1,406,042	866,317,522	1,403,780	211,066,623	1,406,636	215,533,281
$1,000,000 or more	669,390	2,161,034,143	461,340	113,979,483	208,046	5,535,839	669,088	1,965,667,725	667,932	555,688,611	669,390	577,296,013
Nontaxable returns, total	**11,420,787**	**285,725,710**	**474,022**	**25,664,172**	**10,287,331**	**273,306,404**	**5,473,703**	**141,254,971**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns of married persons filing separately											
	Number of returns	Adjusted gross income less deficit	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**3,992,729**	**365,129,451**	**525,336**	**22,761,855**	**3,347,825**	**43,770,192**	**3,495,823**	**305,904,385**	**3,176,035**	**59,443,279**	**3,181,658**	**61,981,505**
No adjusted gross income (includes deficits)	113,465	-9,626,067	0	0	0	0	0	0	** 105,653	** 61,833	** 105,653	** 61,833
$1 under $5,000	146,282	266,908	9,166	79,212	137,116	1,766,319	* 2,539	* 5,319	* 1,966	* 324	* 1,966	* 324
$5,000 under $10,000	149,041	1,133,437	8,930	63,286	140,111	1,851,376	5,635	37,280	* 2,601	* 1,858	* 2,601	* 1,858
$10,000 under $15,000	160,742	2,034,607	11,169	85,316	149,573	1,945,070	73,989	135,407	48,973	7,781	48,973	7,781
$15,000 under $20,000	146,705	2,564,977	9,244	67,331	137,461	1,797,979	145,714	680,269	**	**	**	**
$20,000 under $25,000	183,385	4,152,375	12,203	210,951	169,159	2,212,200	180,532	1,730,308	143,826	132,455	143,826	132,455
$25,000 under $30,000	216,440	5,936,278	7,693	76,471	207,738	2,720,843	216,026	3,104,508	165,598	238,548	165,598	238,548
$30,000 under $40,000	449,169	15,648,673	25,783	548,747	422,377	5,510,155	447,112	9,576,369	383,436	820,183	383,436	820,183
$40,000 under $50,000	527,396	23,642,616	42,739	841,238	484,658	6,334,106	527,383	16,344,831	484,007	1,557,370	484,007	1,558,343
$50,000 under $75,000	881,160	53,764,184	110,110	2,106,486	770,046	10,066,374	880,149	41,191,400	845,009	4,687,573	845,009	4,687,573
$75,000 under $100,000	408,716	35,334,473	83,542	1,881,802	325,172	4,253,948	406,704	29,177,922	400,586	4,343,860	400,587	4,344,052
$100,000 under $200,000	457,744	60,341,658	135,496	3,401,778	321,231	4,215,000	457,712	52,174,558	448,075	8,973,520	451,053	9,002,049
$200,000 under $500,000	113,765	32,638,692	44,289	1,432,179	69,465	915,656	113,679	29,840,025	108,485	6,438,725	110,680	6,582,699
$500,000 under $1,000,000	21,615	14,725,478	13,240	660,768	8,369	110,585	21,577	13,709,109	20,947	3,611,059	21,279	3,717,759
$1,000,000 under $1,500,000	6,098	7,498,985	3,541	357,796	2,557	33,832	6,086	6,896,381	5,988	1,972,768	6,037	2,043,097
$1,500,000 under $2,000,000	2,815	4,847,219	1,901	176,749	906	12,031	2,810	4,477,003	2,787	1,325,973	2,797	1,373,951
$2,000,000 under $5,000,000	5,029	15,401,979	3,580	1,010,606	1,435	18,801	5,021	13,904,086	4,967	3,931,325	5,002	4,109,755
$5,000,000 under $10,000,000	1,649	11,544,457	1,387	738,738	261	3,398	1,644	10,448,090	1,627	2,954,647	1,640	3,107,965
$10,000,000 or more	1,514	83,278,521	1,322	9,022,399	191	2,521	1,512	72,471,519	1,503	18,383,477	1,514	20,191,280
Taxable returns, total	**3,181,658**	**358,244,520**	**469,839**	**21,086,715**	**2,706,443**	**35,413,795**	**3,180,334**	**298,211,408**	**3,176,035**	**59,443,279**	**3,181,658**	**61,981,505**
No adjusted gross income (includes deficits)	312	-1,509,195	0	0	0	0	0	0	312	15,172	312	15,172
$1 under $5,000	** 4,567	** 23,939	**	**	**	**	** 301,727	** 1,959,757	** 4,567	** 2,182	** 4,567	** 2,182
$5,000 under $10,000	**	**	**	**	**	**	**	**	**	**	**	**
$10,000 under $15,000	48,973	670,909	**	**	**	**	**	**	** 154,314	** 54,442	48,973	7,781
$15,000 under $20,000	105,341	1,846,404	**	**	** 144,787	** 1,878,457	**	**	**	**	105,341	46,661
$20,000 under $25,000	143,826	3,266,715	**	**	136,472	1,792,848	**	**	143,826	132,455	143,826	132,455
$25,000 under $30,000	165,598	4,550,997	** 24,687	** 169,786	160,342	2,106,888	165,598	2,382,206	165,598	238,548	165,598	238,548
$30,000 under $40,000	383,436	13,419,535	21,723	337,223	360,704	4,708,066	383,436	8,239,256	383,436	820,183	383,436	820,183
$40,000 under $50,000	484,007	21,724,071	39,678	775,393	444,329	5,810,232	484,007	15,048,190	484,007	1,557,370	484,007	1,558,343
$50,000 under $75,000	845,009	51,604,018	100,897	1,820,768	743,109	9,719,247	845,009	39,684,755	845,009	4,687,573	845,009	4,687,573
$75,000 under $100,000	400,587	34,607,178	79,510	1,507,562	321,077	4,201,313	400,587	28,779,811	400,586	4,343,860	400,587	4,344,052
$100,000 under $200,000	451,053	59,401,146	134,377	3,232,784	315,664	4,141,539	451,043	51,484,086	448,075	8,973,520	451,053	9,002,049
$200,000 under $500,000	110,680	31,819,937	44,109	1,395,098	66,570	878,286	110,671	29,089,403	108,485	6,438,725	110,680	6,582,699
$500,000 under $1,000,000	21,279	14,506,188	13,173	625,908	8,106	107,195	21,276	13,521,345	20,947	3,611,059	21,279	3,717,759
$1,000,000 or more	16,990	122,312,677	11,686	11,222,193	5,283	69,724	16,980	108,022,599	16,872	28,568,190	16,990	30,826,048
Nontaxable returns, total	**811,071**	**6,884,931**	**55,497**	**1,675,140**	**641,382**	**8,356,397**	**315,489**	**7,692,977**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns of heads of households											
	Number of returns	Adjusted gross income less deficit	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**21,268,139**	**1,097,074,146**	**1,260,586**	**43,811,394**	**19,891,527**	**386,402,376**	**16,297,004**	**698,312,490**	**8,186,288**	**84,879,887**	**8,187,929**	**86,111,717**
No adjusted gross income (includes deficits)	113,913	-4,930,197	0	0	0	0	0	0	** 2,054	** 2,226	** 2,054	** 2,226
$1 under $5,000	475,615	1,228,387	* 7,044	* 145,358	468,571	9,085,754	** 236,462	** 160,739	0	0	0	0
$5,000 under $10,000	811,217	6,293,814	4,655	69,635	805,577	15,647,289	**	**	0	0	0	0
$10,000 under $15,000	1,687,098	21,033,971	10,445	183,045	1,676,653	32,549,632	**	**	0	0	0	0
$15,000 under $20,000	2,064,678	35,834,809	7,351	167,186	2,056,342	39,944,337	**	**	**	**	**	**
$20,000 under $25,000	1,669,981	37,385,369	8,026	220,241	1,661,955	32,263,019	1,646,010	4,802,857	41,196	9,902	41,196	9,902
$25,000 under $30,000	1,691,489	46,606,455	24,549	721,785	1,666,939	32,349,293	1,679,989	13,432,742	134,568	50,311	134,568	50,311
$30,000 under $40,000	3,400,025	118,348,139	47,669	1,630,863	3,352,356	65,075,399	3,390,912	51,512,374	490,229	451,662	490,229	451,662
$40,000 under $50,000	2,452,228	109,641,166	64,703	1,924,319	2,387,525	46,383,190	2,448,188	61,040,146	1,269,759	1,603,997	1,269,759	1,603,997
$50,000 under $75,000	3,479,671	212,385,442	218,396	6,434,768	3,261,275	63,401,290	3,476,636	141,902,061	2,905,094	8,106,014	2,905,094	8,106,014
$75,000 under $100,000	1,572,622	134,708,572	241,402	6,902,677	1,331,221	25,882,473	1,571,609	101,215,867	1,516,207	9,675,692	1,516,207	9,675,718
$100,000 under $200,000	1,507,144	199,598,735	445,882	14,024,390	1,061,262	20,673,774	1,504,915	163,365,796	1,488,754	24,350,880	1,488,755	24,351,825
$200,000 under $500,000	277,721	78,908,442	138,978	4,750,773	138,742	2,697,405	277,608	70,431,073	274,669	15,904,790	275,643	16,060,493
$500,000 under $1,000,000	44,818	30,309,857	27,309	1,667,663	17,367	337,787	44,780	27,720,783	44,167	7,521,554	44,596	7,708,665
$1,000,000 under $1,500,000	9,165	11,099,083	6,168	633,118	2,997	58,375	9,158	10,102,108	9,034	2,993,140	9,120	3,070,774
$1,500,000 under $2,000,000	3,575	6,128,994	2,579	258,024	996	19,365	3,570	5,672,627	3,473	1,633,209	3,556	1,674,869
$2,000,000 under $5,000,000	5,033	14,984,657	3,700	610,039	1,332	25,938	5,025	13,776,550	4,965	4,043,612	5,014	4,175,890
$5,000,000 under $10,000,000	1,280	8,861,342	1,006	386,770	274	5,308	1,279	8,174,662	1,271	2,282,875	1,276	2,374,219
$10,000,000 or more	866	28,647,107	723	3,080,737	143	2,749	865	25,002,107	848	6,250,021	862	6,795,152
Taxable returns, total	**8,187,929**	**764,107,262**	**1,032,895**	**35,613,679**	**7,154,857**	**139,174,212**	**8,187,880**	**582,882,625**	**8,186,288**	**84,879,887**	**8,187,929**	**86,111,717**
No adjusted gross income (includes deficits)	36	-205,090	0	0	0	0	0	0	36	2,211	36	2,211
$1 under $5,000	0	0	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	0	0	0	0	0	0	0	0	0	0	0	0
$10,000 under $15,000	0	0	0	0	0	0	0	0	0	0	0	0
$15,000 under $20,000	**	**	**	**	**	**	**	**	**	**	**	**
$20,000 under $25,000	** 43,214	** 983,475	**	**	** 43,214	** 844,036	** 43,214	** 136,527	** 43,214	** 9,917	** 43,214	** 9,917
$25,000 under $30,000	134,568	3,720,208	* 3,028	* 46,887	131,540	2,552,348	134,568	1,087,766	134,568	50,311	134,568	50,311
$30,000 under $40,000	490,229	17,508,795	* 7,044	* 168,680	483,185	9,402,246	490,229	7,881,582	490,229	451,662	490,229	451,662
$40,000 under $50,000	1,269,759	57,580,104	25,196	651,135	1,244,563	24,201,095	1,269,759	32,575,686	1,269,759	1,603,997	1,269,759	1,603,997
$50,000 under $75,000	2,905,094	179,262,957	159,466	4,269,691	2,745,629	53,393,329	2,905,094	121,028,516	2,905,094	8,106,014	2,905,094	8,106,014
$75,000 under $100,000	1,516,207	130,046,319	222,583	6,114,987	1,293,624	25,153,960	1,516,204	98,101,025	1,516,207	9,675,692	1,516,207	9,675,718
$100,000 under $200,000	1,488,755	197,216,217	435,451	13,114,773	1,053,304	20,519,662	1,488,755	161,985,341	1,488,754	24,350,880	1,488,755	24,351,825
$200,000 under $500,000	275,643	78,335,908	138,724	4,687,293	136,919	2,662,418	275,641	69,948,160	274,669	15,904,790	275,643	16,060,493
$500,000 under $1,000,000	44,596	30,162,126	27,256	1,633,299	17,199	334,583	44,595	27,606,459	44,167	7,521,554	44,596	7,708,665
$1,000,000 or more	19,827	69,496,243	14,148	4,926,933	5,680	110,534	19,820	62,531,564	19,591	17,202,858	19,827	18,090,905
Nontaxable returns, total	**13,080,210**	**332,966,884**	**227,691**	**8,197,715**	**12,736,670**	**247,228,164**	**8,109,124**	**115,429,865**	**0**	**0**	**0**	**0**

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns of single persons											
	Number of returns	Adjusted gross income less deficit	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**81,189,363**	**4,041,867,367**	**6,870,831**	**222,757,905**	**71,948,205**	**913,707,580**	**60,621,864**	**3,024,818,830**	**55,796,517**	**512,061,783**	**55,804,900**	**520,010,440**
No adjusted gross income (includes deficits)	2,366,241	-51,746,325	0	0	0	0	0	0	2,321	46,464	2,321	46,464
$1 under $5,000	6,820,661	16,407,688	79,860	1,584,487	6,740,800	66,227,455	176,548	206,411	101,483	12,969	101,483	12,969
$5,000 under $10,000	7,042,691	52,980,258	78,798	10,606,141	6,963,893	80,211,616	162,582	451,352	116,208	39,440	116,208	39,440
$10,000 under $15,000	6,833,904	85,416,008	83,904	2,013,147	6,750,000	87,733,672	2,488,491	2,756,965	1,320,234	174,014	1,320,234	174,014
$15,000 under $20,000	5,779,700	100,679,569	120,168	2,859,720	5,658,529	74,632,051	5,704,815	23,641,723	4,321,067	1,688,272	4,321,067	1,688,272
$20,000 under $25,000	5,040,723	113,072,643	140,231	3,708,224	4,900,492	64,361,855	4,983,200	45,346,057	4,205,812	3,648,632	4,205,812	3,648,632
$25,000 under $30,000	4,804,071	131,946,049	145,459	3,872,705	4,657,603	61,042,562	4,771,653	67,264,105	4,270,782	6,053,956	4,270,782	6,053,956
$30,000 under $40,000	9,232,844	322,223,239	361,809	9,824,025	8,871,035	116,402,657	9,179,755	195,963,178	8,643,525	19,251,081	8,643,525	19,251,081
$40,000 under $50,000	7,564,876	338,446,043	384,428	9,973,879	7,178,429	94,353,730	7,533,344	233,403,766	7,395,187	24,814,615	7,395,187	24,814,615
$50,000 under $75,000	12,332,062	753,661,060	1,257,269	31,143,624	11,074,793	146,539,180	12,283,174	574,009,161	12,156,169	70,877,988	12,156,169	70,877,988
$75,000 under $100,000	5,874,693	503,838,311	1,207,567	29,622,476	4,667,125	62,190,343	5,853,261	411,164,803	5,819,699	63,102,361	5,819,699	63,102,361
$100,000 under $200,000	5,789,288	768,789,591	2,111,669	54,731,069	3,677,619	49,149,485	5,781,107	659,137,970	5,749,058	118,442,218	5,749,059	118,445,000
$200,000 under $500,000	1,409,096	401,643,939	705,588	25,908,552	703,462	9,442,907	1,406,470	362,228,616	1,399,192	81,577,688	1,406,004	83,029,691
$500,000 under $1,000,000	200,544	134,128,813	122,948	8,659,719	77,596	1,054,756	199,719	121,530,871	198,464	32,085,618	199,637	33,322,493
$1,000,000 under $1,500,000	41,086	49,508,054	28,703	3,396,993	12,382	169,503	41,011	44,593,279	40,858	12,369,723	40,967	12,997,038
$1,500,000 under $2,000,000	17,872	30,740,648	12,554	1,993,817	5,319	72,345	17,834	27,597,697	17,732	7,732,415	17,828	8,122,083
$2,000,000 under $5,000,000	27,261	81,678,697	20,249	4,774,475	7,006	94,930	27,178	73,590,392	27,068	21,263,030	27,189	22,343,935
$5,000,000 under $10,000,000	6,913	47,230,435	5,552	3,111,842	1,361	18,366	6,899	42,099,165	6,857	12,162,527	6,901	12,805,269
$10,000,000 or more	4,837	161,222,649	4,075	14,973,009	762	10,168	4,823	139,833,318	4,801	36,718,775	4,829	39,235,143
Taxable returns, total	**55,804,900**	**3,847,497,561**	**6,120,811**	**179,794,799**	**49,678,693**	**653,228,209**	**55,798,930**	**2,979,344,994**	**55,796,517**	**512,061,783**	**55,804,900**	**520,010,440**
No adjusted gross income (includes deficits)	2,321	-2,671,581	0	0	0	0	0	0	2,321	46,464	2,321	46,464
$1 under $5,000	101,483	328,290	* 6,603	* 9,973	94,880	185,574	99,926	148,732	101,483	12,969	101,483	12,969
$5,000 under $10,000	116,208	854,425	* 4,013	* 7,532	112,195	455,622	116,201	384,702	116,208	39,440	116,208	39,440
$10,000 under $15,000	1,320,234	18,428,557	* 7,067	* 31,835	1,313,166	16,593,064	1,320,224	1,758,816	1,320,234	174,014	1,320,234	174,014
$15,000 under $20,000	4,321,067	75,482,437	30,796	401,586	4,290,270	56,701,485	4,321,067	18,067,189	4,321,067	1,688,272	4,321,067	1,688,272
$20,000 under $25,000	4,205,812	94,503,483	64,001	1,073,094	4,141,811	54,468,063	4,205,805	38,418,088	4,205,812	3,648,632	4,205,812	3,648,632
$25,000 under $30,000	4,270,782	117,400,950	95,087	1,694,508	4,174,687	54,755,718	4,270,782	60,338,923	4,270,782	6,053,956	4,270,782	6,053,956
$30,000 under $40,000	8,643,525	302,253,053	274,520	5,655,755	8,369,005	109,887,898	8,643,525	185,262,346	8,643,525	19,251,081	8,643,525	19,251,081
$40,000 under $50,000	7,395,187	330,920,812	322,832	6,960,324	7,070,336	92,931,768	7,395,187	229,599,181	7,395,187	24,814,615	7,395,187	24,814,615
$50,000 under $75,000	12,156,169	743,335,619	1,159,814	25,070,544	10,996,355	145,522,139	12,156,167	569,351,678	12,156,169	70,877,988	12,156,169	70,877,988
$75,000 under $100,000	5,819,699	499,201,580	1,171,192	25,583,600	4,648,508	61,948,447	5,819,698	409,212,892	5,819,699	63,102,361	5,819,699	63,102,361
$100,000 under $200,000	5,749,059	763,781,503	2,087,197	51,786,619	3,661,862	48,944,762	5,749,058	656,567,175	5,749,058	118,442,218	5,749,059	118,445,000
$200,000 under $500,000	1,406,004	400,758,992	704,500	25,580,159	701,463	9,417,069	1,404,189	361,649,518	1,399,192	81,577,688	1,406,004	83,029,691
$500,000 under $1,000,000	199,637	133,504,991	122,232	8,164,463	77,405	1,052,323	199,468	121,378,475	198,464	32,085,618	199,637	33,322,493
$1,000,000 or more	97,714	369,414,450	70,958	27,774,808	26,750	364,278	97,632	327,207,279	97,316	90,246,470	97,714	95,503,468
Nontaxable returns, total	**25,384,463**	**194,369,806**	**750,020**	**42,963,106**	**22,269,512**	**260,479,371**	**4,822,934**	**45,473,836**	**0**	**0**	**0**	**0**

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

** Data combined to prevent disclosure of specific taxpayer information.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2022 (Filing Year 2023)

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	161,336,659	14,833,956,956	54,886,428	9,329,885,992	3,992,729	365,129,451	21,268,139	1,097,074,146	81,189,363	4,041,867,367
Total income	159,671,219	14,977,662,516	54,764,269	9,429,026,900	3,939,772	367,760,090	21,221,968	1,106,750,141	79,745,210	4,074,125,386
Total wages	128,387,726	9,738,950,972	43,385,969	5,764,919,879	3,298,689	223,470,936	18,918,536	930,801,445	62,784,532	2,819,758,711
Taxable interest	49,736,855	133,596,569	27,291,101	91,443,805	888,036	6,243,659	2,682,063	3,373,425	18,875,655	32,535,680
Tax-exempt interest [1]	6,892,813	55,567,941	4,093,645	36,759,026	89,365	1,358,720	182,610	966,185	2,527,193	16,484,009
Ordinary dividends	32,853,481	412,320,850	18,074,217	268,591,555	568,841	17,849,001	1,152,036	9,801,620	13,058,387	116,078,674
Qualified dividends [1]	30,737,089	313,230,845	16,994,994	203,964,725	503,936	13,935,681	1,059,869	7,330,632	12,178,290	87,999,807
State income tax refunds	3,013,887	3,876,986	1,028,212	1,756,680	61,448	77,855	344,752	475,973	1,579,475	1,566,478
Alimony received	211,993	7,432,678	8,077	163,954	* 3,014	* 83,299	54,684	2,371,857	146,217	4,813,567
Business or profession net income	21,969,832	543,564,980	10,055,952	337,148,931	463,895	12,549,917	3,318,300	56,705,089	8,131,686	137,161,043
Business or profession net loss	8,386,569	133,172,174	3,604,971	63,296,661	199,979	4,146,535	1,437,658	20,564,421	3,143,960	45,164,558
Sales of capital assets net gain	16,895,169	1,282,648,506	9,554,552	937,270,194	284,037	60,740,421	578,601	38,068,825	6,477,979	246,569,067
Sales of capital assets net loss	13,565,876	28,874,408	7,348,092	16,556,264	270,153	324,179	632,420	1,298,197	5,315,212	10,695,768
Sales of property other than capital assets, net gain less loss	1,837,414	32,243,776	1,282,221	23,635,901	31,997	6,166,293	83,631	23,735	439,565	2,417,847
Taxable Individual Retirement Arrangement (IRA) distributions	16,282,441	437,775,580	9,263,832	287,953,629	211,438	5,355,674	400,267	7,236,597	6,406,904	137,229,680
Taxable pensions and annuities	30,020,638	911,698,884	15,642,820	559,517,510	518,459	13,366,519	1,655,350	31,945,970	12,204,009	306,868,886
Total rental and royalty net income	6,380,131	148,879,455	4,019,490	98,660,777	108,852	4,087,618	265,180	4,298,587	1,986,609	41,832,472
Total rental and royalty net loss	3,313,901	55,702,877	1,974,765	36,862,714	35,878	1,343,164	267,790	3,744,343	1,035,468	13,752,656
Farm rental net income less loss [1]	396,886	6,073,960	251,463	3,156,507	7,383	234,611	6,968	58,320	131,072	2,624,522
Partnership and S corporation net income less loss	9,692,975	1,031,207,921	6,628,437	825,058,129	218,501	22,640,550	492,678	31,426,021	2,353,358	152,083,221
Estate and trust net income less loss	675,927	47,715,074	358,180	26,110,545	15,730	1,960,228	13,675	1,173,783	288,341	18,470,519
Farm net income less loss	1,766,686	-25,342,708	1,260,288	-19,850,841	25,674	-579,040	51,325	-990,893	429,400	-3,921,934
Unemployment compensation	4,728,507	30,247,572	1,930,468	12,638,116	105,941	833,466	858,556	5,212,259	1,833,542	11,563,730
Taxable Social Security benefits	24,667,460	458,513,595	14,249,584	320,408,172	443,529	7,128,329	576,619	6,790,948	9,397,727	124,186,146
Net operating loss	1,015,332	179,837,729	486,538	111,864,961	29,149	10,809,003	41,877	5,976,339	457,768	51,187,426
Cancellation of debt	463,924	4,047,572	270,558	2,641,953	9,824	212,865	45,637	304,212	137,905	888,542
Taxable health savings account distributions	526,350	734,788	259,985	448,895	10,697	7,877	49,055	41,257	206,613	236,759
Foreign-earned income exclusion	487,323	32,967,328	132,732	12,026,263	106,331	6,902,959	29,118	2,041,577	219,142	11,996,529
Gambling earnings	2,282,733	61,109,746	1,152,070	31,847,482	50,525	2,217,917	250,009	4,347,426	830,129	22,696,921
Other income less loss	7,932,711	50,085,121	4,221,729	30,724,511	174,119	1,971,652	794,075	3,558,562	2,742,787	13,830,396
Total statutory adjustments [2]	33,983,457	143,657,097	16,715,634	99,119,751	654,637	2,629,426	4,491,714	9,669,242	12,121,472	32,238,678
Educator expenses deduction	3,734,321	1,120,960	2,199,244	699,063	94,927	26,476	459,249	126,255	980,902	269,166
Certain business expenses of reservists, performing artists, etc.	281,727	2,200,377	94,717	616,705	10,480	73,501	55,854	540,221	120,675	969,950
Health savings account deduction	2,041,587	6,047,945	1,235,319	4,580,419	38,649	83,102	192,345	393,091	575,274	991,333
Moving expenses adjustment	113,177	341,213	49,176	133,815	9,073	19,271	* 7,048	* 58,147	47,880	129,980
Deductible part of self-employment tax	22,434,877	40,514,835	10,833,655	26,092,558	458,013	862,580	3,268,679	3,961,429	7,874,531	9,598,267
Payments to a Keogh plan	972,046	29,483,344	737,255	23,603,408	13,074	443,988	32,270	968,590	189,448	4,467,359
Self-employed health insurance deduction	3,716,722	31,591,197	2,416,379	25,092,067	58,400	410,201	178,885	1,069,563	1,063,059	5,019,367
Penalty on early withdrawal of savings	677,089	497,547	382,682	244,681	8,483	2,442	25,920	21,681	260,003	228,743

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
imony paid	326,919	8,452,144	137,441	3,523,892	14,225	446,615	39,269	1,048,080	135,983	3,433,556
Al IRA payments	2,430,935	13,166,590	1,406,771	9,258,345	30,335	145,614	174,525	577,673	819,304	3,184,958
Student loan interest deduction	3,982,019	3,860,127	1,830,427	1,654,453	0	0	366,917	330,311	1,784,675	1,875,364
Other adjustments	436,761	4,401,284	256,682	2,496,714	6,132	65,778	60,642	356,455	113,305	1,482,337
Total itemized deductions	15,290,841	668,001,764	6,634,089	378,670,610	525,336	22,761,855	1,260,586	43,811,394	6,870,831	222,757,905
Medical and dental expenses deduction	3,983,082	92,946,111	1,432,291	31,165,010	114,928	1,935,108	331,042	5,604,008	2,104,820	54,241,985
Taxes paid deduction	15,079,029	125,205,903	6,595,264	61,675,773	509,904	2,343,099	1,231,598	10,706,200	6,742,262	50,480,830
Interest paid deduction	11,900,478	170,451,254	5,687,436	101,992,983	363,900	5,871,833	1,046,292	14,220,675	4,802,849	48,365,762
Contributions deduction	12,179,939	222,384,855	5,893,453	153,771,947	355,524	10,462,100	996,627	9,735,506	4,934,336	48,415,301
Casualty or theft loss deduction	18,472	1,876,602	9,040	895,925	* 13	* 5,884	* 2,155	* 64,365	7,264	910,427
Total miscellaneous deductions	1,053,018	55,146,617	528,920	29,170,228	36,618	2,151,506	86,249	3,480,705	401,231	20,344,178
Total standard deduction	142,779,280	2,609,228,480	47,591,723	1,265,348,332	3,347,825	43,770,192	19,891,527	386,402,376	71,948,205	913,707,580
Basic standard deduction	142,779,280	2,552,043,540	47,591,723	1,230,453,274	3,347,825	43,156,718	19,891,527	385,263,689	71,948,205	893,169,859
Additional standard deduction	27,046,647	56,766,406	14,322,489	34,566,547	439,045	613,474	**	**	** 12,285,113	** 21,586,385
Disaster loss deduction	13,887	418,534	7,804	328,510	0	0	**	**	** 6,083	** 90,024
Qualified business income deduction	25,654,318	216,078,693	14,875,119	164,752,337	534,220	5,114,753	1,658,822	7,727,975	8,586,158	38,483,628
Taxable income	129,349,042	11,714,186,280	48,934,351	7,685,150,576	3,495,823	305,904,385	16,297,004	698,312,490	60,621,864	3,024,818,829
Alternative minimum tax	198,059	4,101,697	125,611	3,090,311	11,348	152,832	8,909	165,348	52,191	693,204
Total tax credits [3]	61,831,870	154,773,149	30,030,092	102,714,068	1,185,143	6,025,364	15,625,036	28,417,292	14,991,599	17,616,425
Foreign tax credit	11,309,631	32,886,473	6,706,958	20,095,084	251,810	3,940,481	339,381	2,090,167	4,011,482	6,760,740
Nonrefundable child and dependent care credit	5,624,565	3,449,539	3,462,685	2,174,014	22,494	14,551	2,002,693	1,183,324	136,693	77,649
Nonrefundable education credit	7,528,175	7,850,773	3,227,169	3,888,210	0	0	1,111,028	1,103,008	3,189,978	2,859,556
Retirement savings contribution credit	9,350,016	1,810,118	2,797,297	717,050	205,190	28,567	2,824,466	558,563	3,523,063	505,938
Nonrefundable child and other dependent tax credit	38,295,035	83,033,285	21,504,569	58,586,669	698,538	1,390,039	14,267,763	21,091,112	1,824,164	1,965,465
Residential energy credits	3,209,936	8,237,739	1,902,737	5,537,276	62,873	122,426	360,831	798,167	883,495	1,779,870
Total other nonrefundable credits [4]	1,220,076	11,274,652	800,587	8,537,886	26,646	443,100	83,029	357,355	309,815	1,936,311
General business credit	527,880	7,383,881	375,860	5,671,547	14,331	338,202	23,868	176,172	113,822	1,197,961
Prior-year minimum tax credit	113,921	1,394,884	84,800	1,087,548	2,689	32,265	3,168	18,549	23,264	256,522
Adoption credit	57,700	257,701	45,902	233,420	0	0	** 11,798	** 24,281	**	**
Credit for the elderly or disabled	69,845	5,292	18,103	1,739	**	**	** 1,586	** 370	50,156	3,182
Alternative motor vehicle credit	42,531	189,368	8,719	59,828	0	0	6,106	19,243	27,706	110,296
Alternative fuel vehicle refueling property credit	97,790	42,321	79,212	34,727	* 1,444	* 1,053	3,142	1,481	13,992	5,060
Qualified plug-in electric vehicle credit	248,052	1,652,554	191,397	1,306,385	3,680	22,993	11,559	72,151	41,416	251,025
Mortgage interest credit	88,559	139,929	28,097	38,588	* 5,035	* 8,593	20,091	25,399	35,336	67,350
Earned income credit used to offset income tax before credits	2,869,112	908,014	252,234	129,170	26,185	17,383	1,143,220	527,650	1,447,473	233,811

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Refundable child tax credit or additional child tax credit used to offset ncome tax before credits	512,481	1,173,129	328,879	833,815	19,451	30,287	146,031	290,041	18,119	18,986
American opportunity credit used to offset income tax before credits	3,039,310	2,305,411	1,735,737	1,470,084	0	0	352,763	248,580	950,810	586,748
Income tax after credits	110,611,880	2,098,923,017	43,453,040	1,442,538,069	3,176,035	59,443,279	8,186,288	84,879,887	55,796,517	512,061,783
Total income tax	110,640,128	2,139,922,072	43,465,641	1,471,818,409	3,181,658	61,981,505	8,187,929	86,111,717	55,804,900	520,010,440
Total tax liability	116,294,699	2,238,645,554	45,395,707	1,540,308,432	3,333,968	64,457,905	8,623,770	91,066,852	58,941,254	542,812,365
Total tax payments	141,172,647	2,365,774,824	50,385,025	1,600,603,050	3,411,609	65,706,543	17,816,817	120,996,247	69,559,197	578,468,984
Income tax withheld	137,845,727	1,566,742,898	49,042,862	1,000,754,485	3,312,665	33,112,103	17,631,104	101,150,064	67,859,096	431,726,246
Estimated tax payments	10,533,943	581,222,117	6,596,862	441,963,725	167,209	21,765,583	281,627	12,889,321	3,488,244	104,603,488
Overpayment refunded	109,581,457	367,537,955	32,310,225	166,110,903	2,190,268	5,657,645	19,096,092	91,914,881	55,984,872	103,854,526
Tax due at time of filing	41,855,466	284,147,330	19,055,543	187,211,348	1,501,236	9,583,595	1,909,472	12,550,842	19,389,216	74,801,545

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Not included in total income.

[2] Includes the domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

[3] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, prior-year returns with the refundable prior-year minimum tax credit, and qualified sick and family leave credit.

[4] Includes District of Columbia first time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Total wages					
					Total [1]		Total from Form W-2 wages		Household employee wages not reported on Form W-2	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**161,336,659**	**14,833,956,956**	**159,671,219**	**14,977,662,516**	**128,387,726**	**9,738,950,972**	**122,816,828**	**9,360,356,986**	**402,684**	**4,084,218**
No adjusted gross income	3,254,225	-164,160,281	1,588,785	-161,787,130	535,529	26,549,822	408,768	19,760,746	* 2,622	* 85,743
$1 under $5,000	8,195,781	19,538,869	8,195,781	20,403,517	4,526,748	20,111,860	4,138,046	15,223,075	27,177	76,846
$5,000 under $10,000	8,747,727	66,070,756	8,747,727	67,454,639	6,288,131	49,932,161	5,779,201	45,056,115	53,075	319,446
$10,000 under $15,000	9,642,321	120,502,825	9,642,321	123,188,503	6,711,329	83,472,741	6,321,903	77,799,869	102,057	861,139
$15,000 under $20,000	9,058,382	157,738,693	9,058,382	160,603,930	6,711,424	114,917,988	6,353,621	107,900,091	125,871	1,429,777
$20,000 under $25,000	8,035,277	180,311,082	8,035,277	182,617,871	6,413,397	142,024,298	6,098,695	134,611,279	53,990	849,121
$25,000 under $30,000	8,005,289	219,958,083	8,005,289	222,535,852	6,580,422	179,101,569	6,285,471	171,029,691	* 8,047	* 143,571
$30,000 under $40,000	15,771,561	550,490,149	15,771,561	555,599,556	13,512,882	458,154,921	12,942,408	438,443,664	** 20,388	** 240,011
$40,000 under $50,000	13,255,063	593,955,496	13,255,063	599,045,431	11,461,901	491,501,148	11,040,117	473,399,362	**	**
$50,000 under $75,000	23,805,797	1,466,486,055	23,805,797	1,478,293,850	20,174,516	1,150,473,333	19,416,735	1,107,029,491	**	**
$75,000 under $100,000	15,181,035	1,315,619,561	15,181,035	1,325,631,256	12,691,167	987,573,283	12,275,447	955,107,266	* 4,021	* 13,642
$100,000 under $200,000	25,887,136	3,567,047,571	25,887,136	3,597,197,930	21,959,412	2,619,600,305	21,294,045	2,540,398,250	2,862	36,381
$200,000 under $500,000	10,017,626	2,891,064,828	10,017,626	2,924,192,534	8,723,740	2,010,514,162	8,452,361	1,950,041,568	** 2,571	** 28,542
$500,000 under $1,000,000	1,674,608	1,124,299,469	1,674,608	1,140,608,327	1,436,001	652,360,162	1,387,481	630,453,243	**	**
$1,000,000 under $1,500,000	360,882	435,177,502	360,882	441,026,490	300,870	201,078,168	286,612	191,518,553	**	**
$1,500,000 under $2,000,000	148,221	254,476,785	148,221	257,432,817	121,422	101,222,017	115,012	95,988,770	**	**
$2,000,000 under $5,000,000	208,129	621,044,404	208,129	626,114,400	168,281	202,143,391	157,241	188,967,400	0	0
$5,000,000 under $10,000,000	52,968	362,815,724	52,968	364,333,497	42,749	95,902,801	39,158	88,131,924	**	**
$10,000,000 or more	34,630	1,051,519,384	34,630	1,053,169,247	27,805	152,316,841	24,508	129,496,628	**	**
Taxable returns, total	**110,640,128**	**14,014,009,625**	**110,640,127**	**14,137,635,836**	**93,333,204**	**8,940,029,743**	**90,038,893**	**8,620,502,509**	**23,429**	**153,218**
No adjusted gross income	3,843	-9,734,295	3,842	-9,706,935	2,317	350,570	2,134	312,066	0	0
$1 under $5,000	105,475	331,664	105,475	333,413	42,840	229,732	38,284	122,126	0	0
$5,000 under $10,000	119,109	878,182	119,109	881,941	78,328	486,528	72,975	380,124	0	0
$10,000 under $15,000	1,370,355	19,112,665	1,370,355	19,240,549	1,186,576	16,541,605	1,147,012	15,898,845	0	0
$15,000 under $20,000	4,429,445	77,383,332	4,429,445	78,044,967	3,468,170	59,770,947	3,353,562	57,550,952	** 5,046	** 49,236
$20,000 under $25,000	4,393,888	98,787,235	4,393,888	99,636,265	3,611,910	79,646,635	3,467,332	76,476,509	**	**
$25,000 under $30,000	4,801,988	132,247,818	4,801,988	133,387,909	4,042,971	109,385,821	3,845,173	103,864,971	**	**
$30,000 under $40,000	10,791,934	377,838,200	10,791,934	380,659,480	9,073,949	305,242,003	8,646,391	290,723,697	** 9,037	** 48,304
$40,000 under $50,000	10,680,343	479,522,952	10,680,343	482,912,953	9,169,143	391,650,651	8,830,079	377,396,644	**	**
$50,000 under $75,000	21,378,339	1,321,300,231	21,378,339	1,330,891,468	18,001,461	1,028,579,919	17,341,258	990,971,634	**	**
$75,000 under $100,000	14,549,648	1,262,289,876	14,549,648	1,271,436,475	12,155,642	946,050,428	11,775,197	916,524,780	* 4,018	* 13,027
$100,000 under $200,000	25,547,389	3,524,738,541	25,547,389	3,554,229,369	21,701,690	2,593,179,236	21,068,354	2,518,066,473	* 2,822	* 33,042
$200,000 under $500,000	9,992,304	2,884,421,405	9,992,304	2,917,461,539	8,703,225	2,005,818,913	8,441,967	1,948,073,662	** 2,505	** 9,610
$500,000 under $1,000,000	1,672,148	1,122,634,305	1,672,148	1,138,936,436	1,434,463	651,538,718	1,386,892	630,218,963	**	**
$1,000,000 or more	803,922	2,722,257,513	803,922	2,739,290,009	660,518	751,558,036	622,283	693,921,061	**	**
Nontaxable returns, total	**50,696,531**	**819,947,331**	**49,031,092**	**840,026,680**	**35,054,522**	**798,921,229**	**32,777,935**	**739,854,477**	**379,255**	**3,931,000**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Total wages—continued								Taxable interest	
	Tip income not reported on Form W-2 wages		Taxable dependent care benefits from Form 2441		Wages from Form 8919		Other earned income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**95,893**	**245,854**	**396,180**	**724,917**	**52,828**	**450,317**	**1,220,775**	**53,391,951**	**49,736,855**	**133,596,569**
No adjusted gross income	**	**	438	1,549	**	**	56,398	2,721,862	679,966	3,365,630
$1 under $5,000	** 6,566	** 1,215	** 5,047	** 177	0	0	79,287	3,256,238	1,665,026	498,432
$5,000 under $10,000	12,111	5,628	**	**	** 4,354	** 17,532	37,978	857,362	1,280,664	675,967
$10,000 under $15,000	17,039	37,777	* 4,998	* 5,428	* 5,046	* 23,185	55,747	1,190,143	1,375,568	757,213
$15,000 under $20,000	12,063	37,172	* 6,532	* 2,202	* 6,055	* 62,954	38,932	996,659	1,331,696	858,052
$20,000 under $25,000	10,044	23,736	12,193	6,089	* 4,013	* 17,497	38,800	671,565	1,266,528	746,963
$25,000 under $30,000	* 6,055	* 29,740	11,152	6,140	* 3,003	* 36,203	38,843	724,375	1,342,809	825,814
$30,000 under $40,000	* 6,395	* 4,802	17,038	12,230	* 3,964	* 14,555	85,463	1,933,800	2,570,802	1,844,279
$40,000 under $50,000	* 6,055	* 45,331	12,106	14,681	** 6,120	** 69,258	49,485	1,077,931	2,667,327	1,577,729
$50,000 under $75,000	* 6,010	* 11,405	33,245	46,794	**	**	136,777	3,043,032	6,774,179	5,341,764
$75,000 under $100,000	* 4,059	* 1,998	29,214	44,417	** 15,304	** 75,981	95,536	2,432,137	5,800,861	4,965,163
$100,000 under $200,000	** 9,254	** 34,758	122,171	263,813	**	**	206,587	7,901,417	13,454,221	17,661,595
$200,000 under $500,000	**	**	** 134,377	** 297,468	** 4,317	** 55,528	199,573	10,461,127	7,280,415	20,375,918
$500,000 under $1,000,000	* 222	* 113	**	**	**	**	60,694	5,906,503	1,476,964	11,558,538
$1,000,000 under $1,500,000	0	0	4,276	13,321	254	4,352	16,094	2,546,018	339,954	6,183,046
$1,500,000 under $2,000,000	** 19	** 12,178	1,277	3,966	* 105	* 5,792	7,329	1,122,637	141,749	4,095,630
$2,000,000 under $5,000,000	**	**	1,688	5,295	214	42,271	11,429	3,184,875	201,919	12,342,959
$5,000,000 under $10,000,000	0	0	299	945	41	22,383	3,455	1,392,913	51,995	8,523,479
$10,000,000 or more	**	**	130	401	37	2,824	2,367	1,971,357	34,213	31,398,399
Taxable returns, total	**45,798**	**101,941**	**338,255**	**672,840**	**32,369**	**261,155**	**782,819**	**35,434,411**	**40,988,634**	**124,510,755**
No adjusted gross income	0	0	0	0	0	0	** 2,018	** 53,204	2,366	435,671
$1 under $5,000	0	0	0	0	0	0	**	**	37,443	15,892
$5,000 under $10,000	0	0	0	0	0	0	0	0	47,726	18,324
$10,000 under $15,000	* 4,040	* 4,566	0	0	** 5,022	** 33,558	* 4,352	* 151,996	124,269	62,042
$15,000 under $20,000	* 6,032	* 3,631	**	**	**	**	14,149	475,387	605,277	304,461
$20,000 under $25,000	* 6,031	* 4,862	0	0	**	**	15,064	193,025	646,031	327,340
$25,000 under $30,000	* 3,028	* 1,222	** 5,046	** 1,385	0	0	16,173	239,091	748,816	405,615
$30,000 under $40,000	* 2,358	* 422	* 9,078	* 3,483	* 2,979	* 13,492	40,618	893,422	1,947,827	1,303,593
$40,000 under $50,000	* 5,046	* 28,124	* 8,074	* 12,228	** 5,113	** 17,688	29,091	596,033	2,251,346	1,331,823
$50,000 under $75,000	* 6,010	* 11,405	26,121	33,710	**	**	102,597	1,654,729	6,207,839	4,741,590
$75,000 under $100,000	* 4,059	* 1,998	28,087	41,761	** 14,297	** 63,379	82,212	1,871,814	5,586,759	4,686,715
$100,000 under $200,000	** 8,951	** 33,419	119,853	259,000	**	**	183,381	5,422,084	13,272,551	16,836,360
$200,000 under $500,000	**	**	** 134,326	** 297,346	** 4,307	** 55,415	192,628	8,638,745	7,265,076	20,171,176
$500,000 under $1,000,000	* 222	* 113	**	**	**	**	60,071	5,531,994	1,475,990	11,504,193
$1,000,000 or more	* 20	* 12,179	7,670	23,927	651	77,623	40,465	9,712,886	769,318	62,365,960
Nontaxable returns, total	**50,095**	**143,913**	**57,925**	**52,076**	**20,459**	**189,162**	**437,956**	**17,957,540**	**8,748,220**	**9,085,814**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax-exempt interest [2]		Ordinary dividends		Qualified dividends [2]		State income tax refunds		Alimony received	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**6,892,813**	**55,567,941**	**32,853,481**	**412,320,850**	**30,737,089**	**313,230,845**	**3,013,887**	**3,876,986**	**211,993**	**7,432,678**
No adjusted gross income	93,427	789,360	488,427	3,782,002	441,499	2,427,364	18,680	95,401	** 3,218	** 13,411
$1 under $5,000	109,109	135,194	926,104	1,002,127	824,214	626,680	25,057	27,003	**	**
$5,000 under $10,000	89,031	180,828	758,424	1,342,704	677,033	802,923	23,060	11,623	* 8,617	* 55,519
$10,000 under $15,000	105,451	224,575	797,458	1,799,586	721,032	1,089,569	30,139	42,179	9,578	83,844
$15,000 under $20,000	95,997	196,450	696,385	1,961,601	631,439	1,217,055	32,770	25,183	14,129	158,968
$20,000 under $25,000	94,559	141,466	724,135	1,927,607	668,034	1,221,401	29,452	26,821	* 5,129	* 85,392
$25,000 under $30,000	95,098	348,578	692,576	2,045,508	633,167	1,208,577	41,577	27,524	12,059	154,772
$30,000 under $40,000	224,413	813,250	1,445,415	4,236,334	1,313,018	2,701,330	108,739	85,828	19,143	287,965
$40,000 under $50,000	262,708	694,502	1,491,106	4,878,940	1,363,374	3,339,456	153,990	127,993	22,151	418,705
$50,000 under $75,000	701,687	2,148,899	3,966,461	14,654,866	3,682,018	10,009,937	582,831	577,121	48,217	994,064
$75,000 under $100,000	677,301	2,363,823	3,649,718	16,495,243	3,402,060	11,386,257	618,294	658,217	26,977	783,511
$100,000 under $200,000	1,909,389	8,746,815	9,213,886	58,133,031	8,685,946	42,106,183	1,059,181	1,253,627	27,150	1,601,441
$200,000 under $500,000	1,588,632	12,714,183	5,982,187	83,427,872	5,737,299	64,535,479	240,801	398,032	13,877	2,074,012
$500,000 under $1,000,000	485,091	7,368,520	1,317,721	47,800,937	1,273,494	37,096,245	31,222	141,746	1,274	365,465
$1,000,000 under $1,500,000	139,181	3,438,200	308,547	21,561,868	298,612	16,687,226	7,465	47,561	* 227	* 87,155
$1,500,000 under $2,000,000	64,081	2,293,946	129,569	13,893,099	126,287	10,708,071	3,555	39,828	* 48	* 17,291
$2,000,000 under $5,000,000	103,702	5,199,540	184,183	36,124,960	179,434	27,882,261	4,877	97,181	153	147,703
$5,000,000 under $10,000,000	30,837	2,706,049	48,494	21,509,269	47,262	16,627,301	1,264	33,351	32	40,906
$10,000,000 or more	23,117	5,063,762	32,685	75,743,296	31,865	61,557,527	935	160,766	11	62,553
Taxable returns, total	**6,124,551**	**51,895,063**	**27,875,655**	**389,250,032**	**26,195,856**	**297,180,489**	**2,722,017**	**3,478,185**	**178,282**	**7,076,721**
No adjusted gross income	497	27,600	1,569	316,750	1,505	224,741	15	162	**	**
$1 under $5,000	* 5,049	* 3,183	42,011	71,787	38,465	49,063	0	0	0	0
$5,000 under $10,000	* 5,585	* 1,003	52,695	126,462	48,562	68,233	0	0	0	0
$10,000 under $15,000	10,246	10,944	81,910	192,004	70,806	110,008	* 4,997	* 20,061	** 1,995	** 20,391
$15,000 under $20,000	28,550	37,906	274,494	427,601	234,400	219,608	15,399	9,195	12,111	138,505
$20,000 under $25,000	51,320	45,597	380,415	671,332	350,808	372,226	15,382	9,199	* 3,117	* 46,881
$25,000 under $30,000	48,271	64,819	396,785	865,494	361,382	450,908	27,820	16,280	10,065	142,359
$30,000 under $40,000	162,663	581,318	1,106,912	2,276,169	994,751	1,274,401	78,306	60,640	14,103	243,155
$40,000 under $50,000	221,567	460,042	1,288,269	3,188,212	1,172,356	2,030,820	129,460	93,614	20,133	357,061
$50,000 under $75,000	635,878	1,655,622	3,653,703	12,237,049	3,385,465	8,202,090	528,268	510,288	47,214	972,987
$75,000 under $100,000	649,677	2,115,204	3,523,282	14,678,457	3,287,127	9,998,570	591,051	612,502	26,977	783,511
$100,000 under $200,000	1,873,437	8,216,482	9,084,187	54,908,761	8,567,956	39,674,352	1,041,867	1,230,838	26,948	1,577,215
$200,000 under $500,000	1,586,070	12,622,942	5,969,420	82,979,301	5,726,374	64,207,691	240,200	395,901	13,874	2,073,582
$500,000 under $1,000,000	484,921	7,356,767	1,316,941	47,722,498	1,272,815	37,042,062	31,178	141,512	1,274	365,465
$1,000,000 or more	360,818	18,695,635	703,061	168,588,154	683,084	133,255,717	18,073	377,994	471	355,608
Nontaxable returns, total	**768,262**	**3,672,877**	**4,977,826**	**23,070,818**	**4,541,233**	**16,050,356**	**291,871**	**398,800**	**33,711**	**355,957**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D [3]			
	Net income		Net loss				Taxable net gain		Taxable net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**21,969,832**	**543,564,980**	**8,386,569**	**133,172,174**	**3,980,047**	**12,863,423**	**12,915,122**	**1,269,785,083**	**13,565,876**	**28,874,408**
No adjusted gross income	196,114	4,257,779	602,612	24,055,163	27,012	88,131	149,100	15,131,125	498,407	1,236,717
$1 under $5,000	1,751,591	4,846,784	129,781	1,243,038	132,582	86,558	220,363	655,402	392,041	734,893
$5,000 under $10,000	1,561,927	10,536,163	252,209	3,390,070	130,890	182,403	229,680	1,075,066	341,472	658,940
$10,000 under $15,000	2,288,452	23,775,556	371,397	4,750,759	106,473	188,178	242,744	1,256,699	360,608	658,840
$15,000 under $20,000	1,919,766	25,668,295	444,902	6,523,057	111,615	215,886	230,900	1,258,729	290,222	590,974
$20,000 under $25,000	1,153,051	17,560,336	479,727	6,844,014	99,575	154,072	253,315	1,537,561	302,514	564,018
$25,000 under $30,000	962,362	16,468,043	459,319	6,144,470	94,978	185,113	225,968	1,784,653	301,308	581,279
$30,000 under $40,000	1,538,395	28,615,046	820,104	10,660,469	222,677	421,788	482,246	3,981,590	628,156	1,232,466
$40,000 under $50,000	1,243,032	23,231,693	617,875	7,999,679	191,959	308,187	527,948	3,384,009	642,162	1,246,685
$50,000 under $75,000	2,292,029	45,622,131	1,150,596	11,430,440	546,979	1,186,628	1,476,041	13,328,918	1,560,956	3,057,870
$75,000 under $100,000	1,647,929	37,229,434	806,887	8,340,188	523,797	1,359,330	1,307,848	14,586,283	1,406,649	2,905,088
$100,000 under $200,000	3,325,549	102,878,354	1,501,233	17,942,473	1,191,091	4,073,791	3,616,111	69,765,168	3,526,750	7,466,456
$200,000 under $500,000	1,614,884	103,480,907	589,269	10,344,497	522,256	3,461,697	2,796,324	150,434,000	2,479,090	5,705,378
$500,000 under $1,000,000	316,777	43,196,167	105,357	3,813,934	** 78,163	** 951,661	716,042	122,254,903	561,543	1,467,163
$1,000,000 under $1,500,000	71,381	15,635,538	23,767	1,560,220	**	**	183,121	68,052,040	126,982	350,146
$1,500,000 under $2,000,000	30,837	8,068,249	9,380	961,547	**	**	79,790	45,324,707	51,411	143,678
$2,000,000 under $5,000,000	39,323	15,476,265	14,471	2,413,058	**	**	119,204	145,075,477	70,293	200,629
$5,000,000 under $10,000,000	9,772	6,585,206	4,170	1,394,148	**	**	33,310	109,907,460	16,807	48,564
$10,000,000 or more	6,659	10,433,033	3,512	3,360,952	**	**	25,066	500,991,294	8,508	24,625
Taxable returns, total	**11,643,494**	**414,288,643**	**5,416,867**	**73,903,575**	**3,379,335**	**11,537,590**	**11,053,271**	**1,232,813,066**	**11,064,796**	**23,640,001**
No adjusted gross income	** 2,668	** 233,963	189	252,109	**	**	1,354	2,627,240	1,170	3,230
$1 under $5,000	**	**	* 2,966	* 25,741	** 11,110	** 19,671	18,189	40,646	* 5,688	* 6,653
$5,000 under $10,000	9,164	24,034	* 3,483	* 25,033	20,166	42,871	18,181	67,345	7,746	12,487
$10,000 under $15,000	110,834	1,089,652	44,623	450,527	14,225	21,004	30,444	166,540	37,191	64,253
$15,000 under $20,000	433,263	5,171,117	163,757	1,877,691	45,373	30,751	70,866	206,497	119,403	221,121
$20,000 under $25,000	426,262	5,955,408	186,278	2,339,569	52,234	70,691	112,149	407,873	158,284	276,807
$25,000 under $30,000	412,344	6,348,490	208,682	2,259,492	55,910	73,773	100,696	465,837	187,734	324,342
$30,000 under $40,000	813,433	13,468,672	440,288	4,989,685	185,044	266,209	293,428	1,229,879	480,404	900,432
$40,000 under $50,000	758,071	12,880,081	434,937	4,752,296	180,779	262,476	415,019	1,728,640	535,993	1,043,968
$50,000 under $75,000	1,827,865	33,947,919	961,362	8,829,612	520,159	1,063,372	1,286,156	8,933,123	1,403,328	2,742,891
$75,000 under $100,000	1,506,230	33,097,160	749,702	7,490,922	510,916	1,279,245	1,232,615	11,822,230	1,351,966	2,790,251
$100,000 under $200,000	3,260,412	99,734,175	1,472,448	17,111,288	1,184,382	4,003,053	3,528,906	64,603,279	3,468,331	7,331,583
$200,000 under $500,000	1,608,593	103,080,700	587,720	10,172,196	520,884	3,453,018	2,789,295	149,512,871	2,473,023	5,689,844
$500,000 under $1,000,000	316,502	43,111,534	105,225	3,739,725	** 78,155	** 951,458	715,710	122,061,677	560,868	1,465,406
$1,000,000 or more	157,852	56,145,739	55,208	9,587,688	**	**	440,263	868,939,390	273,668	766,734
Nontaxable returns, total	**10,326,338**	**129,276,337**	**2,969,702**	**59,268,599**	**600,712**	**1,325,833**	**1,861,851**	**36,972,017**	**2,501,080**	**5,234,407**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities			
	Net gain		Net loss				Total [2]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**1,051,488**	**56,185,229**	**785,925**	**23,941,453**	**16,282,441**	**437,775,580**	**32,975,793**	**1,528,410,590**	**30,020,638**	**911,698,884**
No adjusted gross income	50,264	2,058,050	75,291	9,964,438	121,561	1,980,715	263,919	8,256,209	188,928	2,461,700
$1 under $5,000	9,189	64,735	18,399	247,327	349,510	956,450	749,981	8,681,447	678,087	1,926,765
$5,000 under $10,000	14,808	195,602	14,312	200,182	509,867	2,516,774	976,411	10,839,260	935,924	5,456,915
$10,000 under $15,000	10,246	131,793	11,977	121,299	571,324	3,889,372	1,358,259	17,268,768	1,305,060	11,584,932
$15,000 under $20,000	14,031	144,651	19,513	204,954	571,653	4,566,996	1,282,289	19,136,480	1,238,841	14,116,951
$20,000 under $25,000	9,228	131,233	12,611	199,911	508,282	4,833,461	1,185,076	20,089,714	1,122,645	14,414,125
$25,000 under $30,000	18,073	232,945	14,912	95,808	502,471	5,327,172	1,183,550	22,429,177	1,126,270	16,717,855
$30,000 under $40,000	39,723	494,698	23,110	235,692	930,812	10,566,983	2,309,694	50,139,171	2,182,773	36,978,754
$40,000 under $50,000	26,850	503,962	33,468	328,984	976,829	12,521,815	2,267,786	87,280,416	2,115,246	41,935,487
$50,000 under $75,000	96,798	1,375,995	61,991	564,291	2,376,482	36,656,755	5,280,824	165,452,006	4,883,689	123,924,570
$75,000 under $100,000	85,682	1,668,939	64,489	457,602	2,075,069	44,499,088	4,323,974	179,611,887	3,956,479	128,997,640
$100,000 under $200,000	245,458	5,431,209	161,284	1,851,937	4,441,475	146,268,928	8,204,662	507,229,081	7,404,672	326,624,026
$200,000 under $500,000	228,630	6,935,313	138,527	1,796,089	1,909,850	118,094,434	2,991,496	319,047,092	2,466,379	153,405,814
$500,000 under $1,000,000	98,780	4,330,718	65,929	1,038,583	303,601	27,676,430	412,073	66,577,278	290,436	21,980,856
$1,000,000 under $1,500,000	32,900	2,165,174	25,577	669,531	60,854	6,463,776	85,028	18,042,784	56,206	4,646,272
$1,500,000 under $2,000,000	17,363	1,398,805	12,219	412,337	24,263	2,784,109	34,671	7,211,207	23,738	2,023,264
$2,000,000 under $5,000,000	32,547	3,674,659	20,865	1,666,167	35,091	4,999,976	46,735	13,141,378	31,713	2,543,726
$5,000,000 under $10,000,000	11,135	2,716,383	6,382	677,565	8,317	1,580,337	11,735	4,099,993	8,093	1,000,482
$10,000,000 or more	9,782	22,530,366	5,070	3,208,755	5,130	1,592,011	7,631	3,877,241	5,456	958,750
Taxable returns, total	**866,771**	**51,783,567**	**589,690**	**12,063,974**	**13,638,990**	**416,127,964**	**27,100,138**	**1,431,555,264**	**24,587,837**	**859,519,204**
No adjusted gross income	530	208,171	** 1,173	** 57,535	498	34,879	622	51,548	455	24,450
$1 under $5,000	** 563	** 3,569	**	**	* 4,040	* 8,189	11,075	123,790	11,075	36,883
$5,000 under $10,000	**	**	0	0	* 4,137	* 10,634	11,066	52,746	10,081	50,322
$10,000 under $15,000	**	**	* 1,011	* 23,225	19,271	152,025	102,692	1,095,716	98,655	1,011,890
$15,000 under $20,000	2,918	51,019	* 2,981	* 55,792	289,502	2,415,721	733,436	10,482,953	715,977	8,888,587
$20,000 under $25,000	1,433	13,746	* 2,835	* 28,796	259,958	2,488,184	649,388	11,113,900	619,370	8,386,446
$25,000 under $30,000	8,118	77,356	8,730	60,608	283,507	2,953,918	715,365	13,616,226	687,958	10,764,796
$30,000 under $40,000	21,532	282,209	15,125	95,539	803,048	9,300,906	1,927,653	43,203,050	1,836,287	33,280,045
$40,000 under $50,000	18,052	267,628	18,310	141,961	910,112	11,868,277	2,019,344	82,665,441	1,892,865	39,341,396
$50,000 under $75,000	77,390	924,622	50,125	387,978	2,280,607	35,390,935	4,995,864	158,460,236	4,633,747	120,169,218
$75,000 under $100,000	71,088	1,296,144	61,131	330,055	2,041,174	43,671,606	4,220,473	175,951,394	3,864,403	127,038,377
$100,000 under $200,000	234,978	5,048,514	154,397	1,527,611	4,398,522	144,877,371	8,127,381	503,087,743	7,338,065	324,163,801
$200,000 under $500,000	227,772	6,826,849	137,929	1,732,999	1,907,558	117,941,945	2,988,197	318,749,351	2,463,516	153,242,877
$500,000 under $1,000,000	98,721	4,319,059	65,866	1,018,252	303,479	27,646,761	411,872	66,547,068	290,261	21,961,372
$1,000,000 or more	103,676	32,464,682	70,076	6,603,623	133,577	17,366,610	185,709	46,354,103	125,122	11,158,744
Nontaxable returns, total	**184,717**	**4,401,661**	**196,235**	**11,877,479**	**2,643,451**	**21,647,616**	**5,875,655**	**96,855,326**	**5,432,802**	**52,179,680**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Rent				Royalty				Farm rental	
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**4,925,212**	**97,314,798**	**4,345,158**	**94,660,459**	**1,796,996**	**49,429,917**	**67,913**	**655,529**	**330,494**	**6,715,556**
No adjusted gross income	105,531	2,136,125	202,947	28,217,561	36,915	521,280	2,194	119,196	** 6,928	** 162,094
$1 under $5,000	81,216	291,903	60,009	539,094	40,700	63,487	** 1,210	** 10,842	**	**
$5,000 under $10,000	135,633	1,024,261	69,618	709,868	46,946	73,535	**	**	* 7,140	* 37,162
$10,000 under $15,000	152,174	1,058,167	81,828	731,188	51,836	168,928	**	**	6,462	100,774
$15,000 under $20,000	128,689	999,980	81,562	999,483	40,984	194,826	** 2,616	** 22,445	* 4,132	* 45,340
$20,000 under $25,000	122,049	1,201,889	82,720	1,102,460	44,585	207,539	**	**	6,046	36,420
$25,000 under $30,000	119,718	1,274,829	85,580	1,143,720	47,045	156,206	* 4,006	* 47,053	11,292	100,560
$30,000 under $40,000	221,318	2,258,385	167,304	1,978,569	76,135	287,324	* 2,373	* 9,295	17,930	327,579
$40,000 under $50,000	194,143	2,102,005	194,591	2,762,075	79,050	424,529	* 1,050	* 1,297	23,320	254,593
$50,000 under $75,000	556,271	6,267,243	505,639	5,848,883	208,117	1,146,400	8,055	15,663	42,800	552,248
$75,000 under $100,000	491,641	6,302,758	449,611	5,598,420	184,067	1,274,235	6,092	6,202	37,156	550,009
$100,000 under $200,000	1,304,233	20,163,749	1,133,471	14,813,310	423,987	4,694,558	17,241	86,131	109,085	2,243,357
$200,000 under $500,000	941,464	23,662,189	879,570	15,629,667	313,774	8,667,593	11,953	102,675	43,131	1,604,935
$500,000 under $1,000,000	236,027	11,811,997	229,523	6,130,538	96,236	7,859,495	** 11,124	** 234,730	** 15,073	** 700,485
$1,000,000 under $1,500,000	57,332	4,353,990	54,255	2,246,144	33,564	2,940,546	**	**	**	**
$1,500,000 under $2,000,000	24,902	2,335,203	21,473	1,116,598	16,981	2,533,912	**	**	**	**
$2,000,000 under $5,000,000	36,502	5,105,491	31,442	2,395,101	33,022	6,789,545	**	**	**	**
$5,000,000 under $10,000,000	9,768	2,051,894	8,311	1,048,572	12,192	3,714,615	**	**	**	**
$10,000,000 or more	6,603	2,912,740	5,704	1,649,209	10,859	7,711,363	**	**	**	**
Taxable returns, total	**3,978,084**	**87,705,357**	**3,543,670**	**57,893,456**	**1,504,193**	**48,127,964**	**58,108**	**462,369**	**287,819**	**6,186,380**
No adjusted gross income	** 761	** 111,136	** 888	** 240,622	** 1,379	** 156,672	* 43	* 3,982	* 13	* 627
$1 under $5,000	0	0	**	**	**	**	0	0	0	0
$5,000 under $10,000	**	**	0	0	* 4,013	* 16,892	0	0	0	0
$10,000 under $15,000	9,943	101,373	7,957	58,407	* 1,013	* 594	0	0	** 3,028	** 23,427
$15,000 under $20,000	49,144	357,883	25,586	197,564	21,270	76,083	** 3,001	** 10,705	**	**
$20,000 under $25,000	51,903	525,288	26,229	379,813	20,279	74,361	0	0	* 3,028	* 15,684
$25,000 under $30,000	52,206	575,619	35,899	357,882	26,926	112,120	**	**	* 4,040	* 41,593
$30,000 under $40,000	140,774	1,529,332	111,156	1,155,320	65,760	259,636	** 2,325	** 7,932	13,891	286,209
$40,000 under $50,000	157,942	1,574,983	150,171	1,580,161	63,585	344,497	**	**	20,281	199,366
$50,000 under $75,000	472,573	5,375,563	434,231	4,775,765	193,653	1,082,564	7,036	13,209	42,455	549,197
$75,000 under $100,000	460,947	5,841,490	417,035	5,053,008	174,351	1,240,606	* 6,032	* 5,784	35,224	529,417
$100,000 under $200,000	1,271,791	19,594,940	1,107,317	14,073,849	416,234	4,577,438	16,665	85,624	107,723	2,238,532
$200,000 under $500,000	939,210	23,576,287	876,943	15,491,918	313,005	8,651,076	11,890	100,460	43,066	1,601,963
$500,000 under $1,000,000	235,874	11,798,539	229,220	6,088,823	96,163	7,857,330	** 11,116	** 234,673	** 15,069	** 700,364
$1,000,000 or more	135,016	16,742,926	121,040	8,440,325	106,563	23,678,096	**	**	**	**
Nontaxable returns, total	**947,127**	**9,609,441**	**801,488**	**36,767,003**	**292,803**	**1,301,954**	**9,804**	**193,161**	**42,675**	**529,176**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Farm rental—continued		Total rental and royalty				Partnership			
	Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**66,392**	**641,596**	**6,380,131**	**148,879,455**	**3,313,901**	**55,702,877**	**3,311,926**	**487,094,509**	**2,094,775**	**175,602,300**
No adjusted gross income	6,219	66,095	130,678	2,629,871	205,670	7,448,625	47,192	3,311,266	172,417	45,083,943
$1 under $5,000	** 4,036	** 17,973	117,053	338,802	56,372	513,745	19,822	157,881	30,136	513,797
$5,000 under $10,000	**	**	181,896	1,004,320	65,736	600,699	54,012	402,096	23,777	442,121
$10,000 under $15,000	**	**	203,905	1,313,496	73,126	715,966	45,910	355,103	25,302	250,994
$15,000 under $20,000	* 3,023	* 23,501	165,099	1,176,753	82,857	856,447	46,215	462,131	27,794	472,824
$20,000 under $25,000	0	0	165,903	1,429,319	78,263	872,132	39,313	556,069	32,311	384,642
$25,000 under $30,000	* 1,018	* 7,686	167,124	1,493,650	83,536	969,475	52,077	797,127	33,093	745,977
$30,000 under $40,000	* 3,326	* 39,164	296,014	2,800,298	166,051	1,872,425	109,601	1,951,910	61,222	1,149,204
$40,000 under $50,000	* 1,011	* 6,726	273,407	2,722,970	184,013	2,009,667	109,278	1,850,336	69,018	1,467,106
$50,000 under $75,000	9,053	22,816	767,152	7,819,997	506,332	5,354,536	245,551	4,589,954	194,901	3,138,594
$75,000 under $100,000	* 6,652	* 38,338	672,921	7,904,055	444,399	4,948,072	252,762	6,021,603	147,149	2,849,233
$100,000 under $200,000	20,777	163,913	1,644,912	26,187,853	874,726	9,662,418	774,793	27,193,979	486,640	11,085,367
$200,000 under $500,000	** 9,518	** 205,901	1,101,689	32,430,610	315,250	8,740,155	848,103	70,924,621	469,603	17,915,360
$500,000 under $1,000,000	**	**	285,984	19,544,277	103,015	4,422,579	363,862	75,395,435	172,709	14,009,247
$1,000,000 under $1,500,000	737	10,036	78,672	7,186,099	30,073	1,702,383	120,108	44,835,141	53,228	7,453,173
$1,500,000 under $2,000,000	268	5,019	35,783	4,806,341	13,165	872,075	54,951	30,483,673	26,472	5,555,828
$2,000,000 under $5,000,000	497	20,730	59,462	11,775,925	20,751	1,961,507	86,888	75,289,227	44,463	14,874,495
$5,000,000 under $10,000,000	161	5,289	18,246	5,725,111	6,049	870,774	24,727	41,778,975	13,371	9,914,133
$10,000,000 or more	95	8,409	14,230	10,589,707	4,517	1,309,197	16,763	100,737,982	11,170	38,296,260
Taxable returns, total	**52,046**	**536,322**	**5,174,700**	**138,042,320**	**2,535,556**	**41,003,570**	**2,907,689**	**477,441,463**	**1,661,341**	**120,016,763**
No adjusted gross income	** 2,022	** 15,008	** 1,857	** 260,703	344	214,662	969	739,055	** 2,108	** 1,490,758
$1 under $5,000	0	0	**	**	0	0	* 1,013	* 4,940	**	**
$5,000 under $10,000	0	0	* 4,210	* 18,065	0	0	* 4,341	* 23,564	0	0
$10,000 under $15,000	0	0	11,966	104,160	6,950	56,181	* 6,031	* 49,078	7,421	37,667
$15,000 under $20,000	**	**	69,357	443,566	25,622	205,280	17,317	188,841	8,732	28,759
$20,000 under $25,000	0	0	73,037	602,547	25,874	280,215	17,614	256,393	9,567	131,009
$25,000 under $30,000	**	**	80,013	719,754	34,693	318,118	22,143	387,679	16,182	172,221
$30,000 under $40,000	** 3,327	** 44,553	206,445	2,034,953	109,854	1,118,633	59,347	974,144	31,439	198,374
$40,000 under $50,000	**	**	221,763	2,088,304	142,460	1,424,290	71,223	924,923	49,577	615,318
$50,000 under $75,000	8,034	21,013	671,854	6,907,507	434,106	4,253,944	211,191	3,555,138	151,014	1,359,765
$75,000 under $100,000	* 6,652	* 38,338	634,824	7,414,334	413,449	4,387,861	227,904	5,002,642	131,107	1,712,981
$100,000 under $200,000	20,747	162,377	1,608,214	25,532,162	850,530	9,026,108	755,894	26,377,040	465,514	8,216,658
$200,000 under $500,000	** 9,506	** 205,550	1,099,076	32,330,223	314,302	8,628,713	845,659	70,628,260	467,621	16,793,310
$500,000 under $1,000,000	**	**	285,811	19,530,246	102,880	4,388,792	363,714	75,342,260	172,503	13,792,442
$1,000,000 or more	1,758	49,484	206,274	40,055,795	74,489	6,700,774	303,330	292,987,506	148,557	75,467,500
Nontaxable returns, total	**14,347**	**105,274**	**1,205,431**	**10,837,135**	**778,345**	**14,699,307**	**404,237**	**9,653,046**	**433,434**	**55,585,537**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	S corporation				Estate and trust				Farm	
	Net income		Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**4,027,461**	**812,741,318**	**1,517,428**	**93,025,607**	**628,572**	**53,472,482**	**47,355**	**5,757,408**	**508,494**	**17,264,602**
No adjusted gross income	47,362	5,058,593	186,797	28,337,405	11,074	426,623	3,049	1,488,712	14,782	409,203
$1 under $5,000	22,342	246,011	34,411	690,515	4,266	16,099	** 1,023	** 21,227	17,448	81,642
$5,000 under $10,000	36,845	292,912	27,288	584,635	8,632	33,162	**	**	31,706	277,247
$10,000 under $15,000	50,584	486,657	38,443	848,888	9,052	91,789	* 1,015	* 7,080	28,352	259,201
$15,000 under $20,000	61,940	583,158	35,492	546,682	11,488	59,252	* 2,000	* 35,627	12,699	163,354
$20,000 under $25,000	56,078	798,350	32,497	763,518	13,195	111,552	** 17	** 10,916	20,460	194,494
$25,000 under $30,000	66,913	1,214,771	38,318	1,089,706	8,642	57,771	**	**	19,508	327,823
$30,000 under $40,000	154,238	2,929,046	66,717	1,858,699	22,538	165,277	2,123	17,087	29,982	734,137
$40,000 under $50,000	121,023	3,082,848	61,429	1,310,679	18,888	239,340	* 2,030	* 5,993	19,390	390,978
$50,000 under $75,000	398,335	12,311,632	142,145	3,737,931	52,530	649,247	2,406	17,322	53,550	1,377,826
$75,000 under $100,000	310,902	12,098,356	130,525	3,147,742	49,406	957,756	2,529	114,386	52,135	1,349,170
$100,000 under $200,000	1,015,075	54,285,528	365,653	10,258,755	182,421	4,600,362	11,602	248,044	131,139	4,512,281
$200,000 under $500,000	1,046,308	127,744,318	240,902	10,948,036	151,205	8,862,591	8,694	359,748	58,574	4,467,508
$500,000 under $1,000,000	365,639	111,710,531	66,468	5,599,460	43,878	6,163,237	3,150	405,601	12,660	1,473,712
$1,000,000 under $1,500,000	108,812	64,784,994	18,252	2,691,171	14,506	3,222,361	1,643	300,625	2,504	458,708
$1,500,000 under $2,000,000	51,323	45,248,962	8,370	1,589,080	7,036	2,067,472	1,272	189,236	1,261	199,835
$2,000,000 under $5,000,000	78,168	121,207,183	14,792	4,769,442	11,987	6,768,795	2,420	658,365	1,579	309,325
$5,000,000 under $10,000,000	21,350	72,523,417	4,555	2,809,765	4,342	5,093,480	1,083	401,366	458	150,801
$10,000,000 or more	14,224	176,134,053	4,374	11,443,499	3,486	13,886,316	1,300	1,476,075	307	127,358
Taxable returns, total	**3,541,015**	**797,058,578**	**1,055,071**	**55,282,206**	**565,767**	**52,587,362**	**37,548**	**4,034,732**	**336,415**	**14,191,179**
No adjusted gross income	1,184	529,344	1,687	729,950	** 1,124	** 94,589	38	139,520	** 19	** 7,734
$1 under $5,000	** 4,036	** 13,319	** 1,011	** 51,205	**	**	0	0	**	**
$5,000 under $10,000	**	**	**	**	** 4,016	** 21,294	0	0	0	0
$10,000 under $15,000	8,174	100,337	* 760	* 10,906	**	**	0	0	* 2,086	* 38,276
$15,000 under $20,000	27,782	306,585	9,189	65,193	* 7,068	* 44,433	** 10	** 9,714	* 4,702	* 75,796
$20,000 under $25,000	24,502	480,250	* 7,209	* 70,212	* 6,035	* 30,649	**	**	6,074	56,195
$25,000 under $30,000	34,670	606,486	16,445	334,996	* 5,015	* 49,186	0	0	7,156	91,166
$30,000 under $40,000	86,790	1,911,362	39,248	790,857	15,453	114,095	** 2,131	** 8,873	17,652	456,188
$40,000 under $50,000	79,490	2,085,309	44,478	467,951	14,623	215,638	**	**	11,677	260,204
$50,000 under $75,000	314,670	9,091,021	115,780	2,167,308	47,992	621,236	* 2,349	* 6,961	43,241	1,009,083
$75,000 under $100,000	284,131	10,662,515	118,131	2,341,920	47,594	907,741	* 2,317	* 100,048	42,897	1,047,525
$100,000 under $200,000	991,541	52,450,748	344,660	8,803,601	180,738	4,545,420	11,289	128,702	123,873	4,002,010
$200,000 under $500,000	1,044,723	127,454,760	239,829	10,660,755	150,906	8,840,015	8,582	286,405	58,280	4,429,305
$500,000 under $1,000,000	365,518	111,633,921	66,378	5,578,792	43,860	6,159,588	3,124	336,951	12,651	1,472,793
$1,000,000 or more	273,804	479,732,622	50,264	23,208,560	41,343	30,943,479	7,709	3,017,559	6,106	1,244,904
Nontaxable returns, total	**486,447**	**15,682,741**	**462,357**	**37,743,401**	**62,804**	**885,120**	**9,807**	**1,722,676**	**172,079**	**3,073,423**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Farm—continued		Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
	Net loss				Total [2]		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**1,258,192**	**42,607,310**	**4,728,507**	**30,247,572**	**31,861,807**	**871,307,268**	**24,667,460**	**458,513,595**	**487,323**	**32,967,328**
No adjusted gross income	122,040	7,546,234	30,375	297,874	1,029,709	22,784,191	3,272	9,577	145,809	7,653,086
$1 under $5,000	20,540	483,624	80,787	259,782	2,102,117	44,808,940	13,833	36,938	109,621	5,846,680
$5,000 under $10,000	23,670	463,592	151,452	736,433	1,812,315	39,170,034	78,956	277,763	20,537	1,413,725
$10,000 under $15,000	28,626	598,635	241,578	1,295,114	1,933,305	42,729,805	390,560	574,534	21,918	1,564,283
$15,000 under $20,000	32,886	740,096	302,689	1,962,929	1,707,714	38,636,556	1,093,175	1,828,129	13,678	884,214
$20,000 under $25,000	33,043	735,265	304,130	2,112,690	1,368,527	33,482,285	1,226,518	3,692,023	5,637	591,401
$25,000 under $30,000	41,157	1,326,609	317,628	2,109,457	1,224,515	30,641,677	1,189,658	5,137,194	17,962	1,147,879
$30,000 under $40,000	67,506	1,579,730	547,305	3,491,782	2,241,530	57,117,804	2,240,513	16,288,336	21,912	1,653,041
$40,000 under $50,000	62,145	1,354,412	404,022	2,743,510	1,955,929	49,489,596	1,953,921	22,132,636	12,119	1,081,944
$50,000 under $75,000	171,937	4,197,623	776,781	4,978,676	4,638,670	118,478,556	4,637,686	78,864,758	17,735	1,408,971
$75,000 under $100,000	171,444	3,814,163	511,954	3,087,608	3,481,308	98,175,681	3,479,283	78,886,207	24,609	2,181,726
$100,000 under $200,000	311,730	8,108,723	817,583	5,240,219	6,002,667	202,495,359	5,998,511	171,524,062	39,697	3,669,133
$200,000 under $500,000	123,351	5,404,542	215,466	1,691,302	1,910,013	74,138,027	1,908,375	62,981,505	22,337	2,375,887
$500,000 under $1,000,000	28,570	2,427,288	20,982	182,568	299,988	12,508,307	299,809	10,628,872	8,650	914,771
$1,000,000 under $1,500,000	7,942	933,123	3,694	30,487	67,304	2,847,599	67,263	2,420,263	2,095	251,251
$1,500,000 under $2,000,000	3,339	472,061	856	6,834	27,809	1,201,194	27,760	1,019,752	800	87,095
$2,000,000 under $5,000,000	5,552	1,096,915	993	8,058	40,937	1,802,248	40,927	1,531,738	1,558	170,409
$5,000,000 under $10,000,000	1,603	542,375	169	1,618	10,500	470,996	10,496	400,286	384	42,403
$10,000,000 or more	1,112	782,301	61	10,632	6,948	328,415	6,942	279,021	264	29,429
Taxable returns, total	**900,481**	**27,610,379**	**3,285,125**	**21,420,584**	**22,364,360**	**649,849,399**	**21,966,138**	**444,280,799**	**155,864**	**13,251,951**
No adjusted gross income	** 1,149	** 39,969	* 10	* 229	860	35,315	** 1,019	** 9,059	** 2,001	** 105,551
$1 under $5,000	0	0	* 5,022	* 22,935	8,638	131,798	**	**	**	**
$5,000 under $10,000	0	0	* 4,013	* 14,640	14,212	205,240	**	**	0	0
$10,000 under $15,000	**	**	37,442	249,538	96,744	1,643,699	28,621	61,650	* 5,338	* 263,121
$15,000 under $20,000	8,158	147,222	132,812	928,615	889,765	17,197,986	623,537	946,734	7,469	425,563
$20,000 under $25,000	10,673	138,300	130,880	893,990	701,228	14,280,498	675,035	2,051,638	* 1,994	* 182,306
$25,000 under $30,000	13,834	363,631	167,434	1,102,567	704,569	15,204,444	700,529	3,159,050	13,441	919,958
$30,000 under $40,000	41,903	758,649	336,956	2,088,682	1,944,123	49,979,628	1,943,113	14,486,589	11,308	803,929
$40,000 under $50,000	43,834	633,353	294,764	1,963,447	1,816,301	46,197,522	1,814,293	20,655,795	9,784	894,552
$50,000 under $75,000	146,625	3,096,570	648,835	4,202,128	4,473,246	114,812,181	4,473,246	76,421,798	13,768	1,044,129
$75,000 under $100,000	158,961	3,303,463	476,179	2,843,511	3,420,423	96,646,629	3,418,408	77,627,300	21,022	1,771,140
$100,000 under $200,000	304,273	7,535,062	808,821	5,181,531	5,934,105	200,343,441	5,930,021	169,705,070	36,069	3,246,474
$200,000 under $500,000	122,977	5,351,085	215,228	1,688,886	1,906,933	74,022,430	1,905,380	62,884,666	20,501	2,167,575
$500,000 under $1,000,000	28,555	2,425,104	20,968	182,432	299,810	12,501,729	299,638	10,623,408	8,216	863,788
$1,000,000 or more	19,539	3,817,971	5,763	57,454	153,404	6,646,859	153,297	5,648,042	4,951	563,867
Nontaxable returns, total	**357,711**	**14,996,931**	**1,443,381**	**8,826,988**	**9,497,447**	**221,457,870**	**2,701,321**	**14,232,797**	**331,459**	**19,715,377**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings		Cancellation of debt	
	Net income		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns, total	**7,557,464**	**62,607,506**	**375,246**	**12,522,385**	**1,015,332**	**179,837,729**	**2,282,733**	**61,109,746**	**463,924**	**4,047,572**
No adjusted gross income	85,446	1,308,555	24,002	2,225,261	373,536	130,187,993	23,578	322,390	9,009	274,190
$1 under $5,000	356,191	539,917	16,450	456,731	52,460	540,375	40,666	87,513	14,092	26,470
$5,000 under $10,000	226,743	743,882	9,742	348,750	46,064	541,313	54,056	179,770	11,090	27,198
$10,000 under $15,000	291,680	1,013,758	14,732	181,932	64,366	600,296	69,614	319,792	14,492	90,004
$15,000 under $20,000	287,128	995,113	16,569	268,739	49,462	504,811	79,434	432,351	18,705	79,349
$20,000 under $25,000	225,484	912,307	8,690	65,170	32,455	582,859	58,263	361,068	12,270	56,031
$25,000 under $30,000	264,774	1,127,344	21,555	428,679	52,592	885,926	70,072	510,214	20,249	89,257
$30,000 under $40,000	467,013	1,556,693	30,011	375,534	60,401	1,299,177	164,694	1,159,656	24,420	118,148
$40,000 under $50,000	458,789	1,639,187	31,655	399,457	31,623	1,045,775	156,184	1,001,345	37,176	154,462
$50,000 under $75,000	1,006,191	4,206,797	37,327	731,179	63,206	2,363,007	377,400	3,259,529	52,473	345,771
$75,000 under $100,000	816,658	3,631,455	39,027	556,183	38,966	1,700,557	273,482	2,218,204	50,864	292,612
$100,000 under $200,000	1,693,706	9,933,357	60,628	980,728	77,431	5,203,446	582,504	9,905,386	102,830	764,026
$200,000 under $500,000	960,446	11,028,295	42,603	706,696	41,745	5,872,493	265,954	11,527,340	44,311	389,394
$500,000 under $1,000,000	239,652	6,070,864	12,244	566,147	14,812	4,419,409	41,893	7,375,427	16,899	153,581
$1,000,000 under $1,500,000	65,633	2,514,482	3,598	211,164	5,229	2,865,625	10,557	3,468,178	8,376	129,511
$1,500,000 under $2,000,000	30,452	1,737,162	1,631	221,354	2,743	2,041,545	4,698	1,965,446	4,761	69,257
$2,000,000 under $5,000,000	51,378	4,627,390	2,918	519,078	4,940	5,042,152	6,896	5,791,403	11,202	172,891
$5,000,000 under $10,000,000	16,465	2,386,905	1,045	277,203	1,645	2,996,492	1,736	3,267,023	5,178	274,144
$10,000,000 or more	13,636	6,634,042	820	3,002,402	1,655	11,144,476	1,051	7,957,712	5,526	541,275
Taxable returns, total	**5,769,364**	**55,523,302**	**266,370**	**8,469,541**	**321,160**	**56,007,653**	**1,818,651**	**55,075,823**	**348,036**	**3,336,995**
No adjusted gross income	363	356,447	** 336	** 144,114	2,309	14,098,022	** 17	** 5,224	92	53,758
$1 under $5,000	30,767	45,534	0	0	** 1,027	** 11,652	**	**	0	0
$5,000 under $10,000	35,010	79,470	**	**	**	**	0	0	0	0
$10,000 under $15,000	56,567	206,693	* 2,019	* 32,536	6,615	110,267	* 8,044	* 85,172	0	0
$15,000 under $20,000	124,254	408,954	* 8,225	* 57,672	13,231	122,474	26,726	129,485	* 6,967	* 23,332
$20,000 under $25,000	104,053	606,840	* 3,034	* 11,798	9,988	248,231	25,183	111,256	* 3,279	* 14,889
$25,000 under $30,000	126,412	568,755	12,415	210,253	17,042	314,041	29,248	213,882	9,040	38,591
$30,000 under $40,000	291,431	1,005,931	21,142	241,421	35,733	516,470	103,781	567,073	17,400	66,453
$40,000 under $50,000	332,632	1,038,252	26,540	306,503	16,413	396,943	122,636	678,446	22,459	88,729
$50,000 under $75,000	866,161	3,410,685	34,812	658,134	46,329	1,384,189	343,735	2,758,323	43,891	320,597
$75,000 under $100,000	770,028	3,346,022	36,309	450,478	33,092	1,005,933	262,775	2,038,276	48,624	270,085
$100,000 under $200,000	1,657,923	9,754,840	57,373	909,602	67,792	3,853,710	566,154	8,654,520	100,346	750,572
$200,000 under $500,000	957,031	10,860,529	42,058	666,605	40,707	5,576,736	264,476	11,152,555	44,059	380,295
$500,000 under $1,000,000	239,339	6,025,986	12,133	559,008	14,728	4,392,465	41,149	6,865,343	16,867	143,900
$1,000,000 or more	177,394	17,808,364	9,975	4,221,419	16,153	23,976,519	24,727	21,816,268	35,011	1,185,795
Nontaxable returns, total	**1,788,101**	**7,084,204**	**108,877**	**4,052,844**	**694,171**	**123,830,076**	**464,082**	**6,033,922**	**115,888**	**710,577**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Taxable health savings account distributions		Statutory adjustments							
			Total [4]		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total	**526,350**	**734,788**	**33,983,457**	**143,657,097**	**3,734,321**	**1,120,960**	**281,727**	**2,200,377**	**2,041,587**	**6,047,945**
No adjusted gross income	** 1,864	** 2,270	334,242	2,370,648	9,948	2,575	**	**	12,517	56,193
$1 under $5,000	**	**	1,526,142	863,134	7,232	1,946	** 6,742	** 131,240	4,367	7,707
$5,000 under $10,000	* 4,013	* 5,176	1,673,475	1,382,699	22,183	5,800	* 3,175	* 20,574	6,143	9,816
$10,000 under $15,000	* 4,558	* 977	2,452,192	2,682,266	37,313	9,732	14,522	147,933	13,574	25,357
$15,000 under $20,000	* 3,003	* 1,162	2,147,119	2,862,664	58,417	15,170	* 9,062	* 69,698	20,669	46,145
$20,000 under $25,000	10,023	3,095	1,402,300	2,305,062	70,758	18,875	15,037	134,083	31,633	49,964
$25,000 under $30,000	15,086	9,235	1,330,869	2,576,361	83,907	23,195	16,121	145,831	39,341	72,309
$30,000 under $40,000	29,189	22,171	2,365,060	5,104,664	166,547	45,969	26,135	245,897	103,840	158,178
$40,000 under $50,000	43,468	41,928	2,209,783	5,088,096	292,843	81,116	27,581	230,870	122,744	231,813
$50,000 under $75,000	85,161	127,567	4,589,781	11,795,990	709,432	202,324	57,266	362,727	312,702	617,271
$75,000 under $100,000	69,595	78,168	3,138,915	10,007,066	519,683	155,725	27,225	240,542	245,913	520,919
$100,000 under $200,000	152,208	213,302	6,805,359	30,142,261	1,334,699	430,128	60,475	354,518	581,014	1,728,584
$200,000 under $500,000	88,481	155,495	2,958,773	33,125,063	392,028	119,979	** 18,385	** 116,463	378,100	1,571,488
$500,000 under $1,000,000	** 19,702	** 74,244	651,666	16,308,588	29,331	8,426	**	**	109,688	595,053
$1,000,000 under $1,500,000	**	**	168,432	5,848,935	0	0	**	**	27,329	160,629
$1,500,000 under $2,000,000	**	**	74,513	2,956,026	0	0	**	**	11,592	70,763
$2,000,000 under $5,000,000	**	**	106,446	5,069,954	0	0	**	**	15,525	96,181
$5,000,000 under $10,000,000	**	**	28,853	1,517,763	0	0	**	**	3,159	19,296
$10,000,000 or more	**	**	19,537	1,649,858	0	0	**	**	1,736	10,279
Taxable returns, total	**475,591**	**683,278**	**22,353,638**	**123,590,478**	**3,323,157**	**1,005,364**	**210,125**	**1,385,325**	**1,853,013**	**5,516,477**
No adjusted gross income	** 1,020	** 425	3,070	27,327	**	**	0	0	72	412
$1 under $5,000	0	0	* 9,034	* 1,453	0	0	0	0	0	0
$5,000 under $10,000	0	0	10,464	3,759	0	0	0	0	0	0
$10,000 under $15,000	0	0	131,535	127,581	** 6,056	** 1,783	**	**	0	0
$15,000 under $20,000	**	**	520,014	659,414	25,138	6,715	** 5,569	** 52,977	* 5,020	* 6,110
$20,000 under $25,000	* 6,011	* 2,058	557,446	848,362	37,145	9,734	* 9,038	* 50,139	17,205	19,762
$25,000 under $30,000	* 7,066	* 3,963	631,612	1,138,688	43,151	12,172	12,086	81,035	27,793	49,471
$30,000 under $40,000	23,157	19,100	1,409,604	2,818,198	118,132	32,087	13,047	81,517	67,557	71,612
$40,000 under $50,000	33,375	31,174	1,565,315	3,388,465	236,911	66,204	17,106	91,076	101,074	180,382
$50,000 under $75,000	78,106	115,451	3,898,526	9,580,339	622,190	176,616	50,233	329,957	284,700	518,443
$75,000 under $100,000	68,573	69,454	2,919,923	9,142,407	496,155	147,964	24,213	228,027	232,993	474,158
$100,000 under $200,000	150,143	212,042	6,694,496	29,482,745	1,317,133	423,756	60,466	354,387	569,866	1,674,658
$200,000 under $500,000	88,445	155,393	2,953,642	33,037,497	391,820	119,907	** 18,367	** 116,210	377,732	1,569,433
$500,000 under $1,000,000	** 19,696	** 74,218	651,356	16,301,862	29,326	8,425	**	**	109,670	594,946
$1,000,000 or more	**	**	397,600	17,032,381	0	0	**	**	59,331	357,092
Nontaxable returns, total	**50,759**	**51,510**	**11,629,818**	**20,066,619**	**411,164**	**115,596**	**71,602**	**815,051**	**188,574**	**531,468**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued									
	Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	**113,177**	**341,213**	**22,434,877**	**40,514,835**	**972,046**	**29,483,344**	**3,716,722**	**31,591,197**	**677,089**	**497,547**
No adjusted gross income	* 872	* 5,592	204,917	310,934	1,842	103,182	95,403	632,888	9,900	36,852
$1 under $5,000	** 3,027	** 66,360	1,440,763	328,470	* 1,173	* 4,119	74,372	232,830	19,409	10,919
$5,000 under $10,000	0	0	1,557,553	783,215	* 2,002	* 9,278	81,385	278,161	17,712	25,226
$10,000 under $15,000	**	**	2,267,677	1,713,817	6,567	33,887	106,895	275,562	23,068	4,418
$15,000 under $20,000	* 4,037	* 8,727	1,891,253	1,852,009	5,549	32,554	92,056	285,073	33,640	14,921
$20,000 under $25,000	* 4,997	* 3,268	1,142,933	1,287,876	734	6,924	91,142	314,282	14,278	3,392
$25,000 under $30,000	12,111	27,782	973,805	1,238,675	2,816	37,667	104,210	343,124	24,587	13,226
$30,000 under $40,000	14,134	32,739	1,526,397	2,176,256	15,448	101,993	209,327	758,820	36,632	14,674
$40,000 under $50,000	19,156	30,138	1,239,534	1,779,133	18,819	170,752	179,708	751,536	29,655	6,169
$50,000 under $75,000	27,162	62,141	2,326,391	3,609,204	38,746	475,137	388,648	2,151,643	99,176	41,272
$75,000 under $100,000	10,018	48,135	1,683,765	3,079,526	51,238	654,146	322,037	2,046,467	81,740	87,626
$100,000 under $200,000	14,059	38,227	3,518,141	8,215,092	242,191	4,264,540	824,540	7,075,157	172,648	131,430
$200,000 under $500,000	3,554	17,856	1,917,432	7,240,351	345,431	10,454,807	716,541	8,928,152	89,158	56,092
$500,000 under $1,000,000	** 49	** 248	456,662	2,859,526	144,325	6,742,734	245,096	4,001,219	15,881	25,620
$1,000,000 under $1,500,000	0	0	119,584	1,069,774	41,956	2,584,051	75,418	1,357,298	4,293	9,199
$1,500,000 under $2,000,000	0	0	54,671	603,970	18,382	1,241,268	34,890	653,958	1,668	2,291
$2,000,000 under $5,000,000	**	**	76,822	1,163,148	25,167	1,903,473	52,559	1,034,632	2,548	7,850
$5,000,000 under $10,000,000	0	0	21,513	497,792	6,155	439,423	13,742	285,462	637	3,101
$10,000,000 or more	0	0	15,064	706,064	3,506	223,410	8,752	184,932	458	3,269
Taxable returns, total	**87,131**	**229,043**	**12,389,125**	**30,922,026**	**931,018**	**28,966,356**	**2,921,908**	**27,939,590**	**551,316**	**388,659**
No adjusted gross income	0	0	1,900	10,493	* 17	* 1,080	881	12,209	** 1,015	** 150
$1 under $5,000	0	0	* 8,025	* 785	0	0	0	0	0	0
$5,000 under $10,000	0	0	10,464	3,759	0	0	0	0	0	0
$10,000 under $15,000	0	0	107,830	80,256	0	0	* 3,082	* 2,199	**	**
$15,000 under $20,000	**	**	419,122	376,853	** 2,017	** 14,550	27,149	65,779	14,253	8,146
$20,000 under $25,000	** 5,021	** 6,372	414,926	440,465	**	**	42,661	115,243	* 8,032	* 2,049
$25,000 under $30,000	10,092	24,469	403,037	467,707	* 2,129	* 28,518	45,735	140,651	15,127	10,251
$30,000 under $40,000	13,125	32,571	791,174	1,039,621	10,679	70,858	129,247	453,880	31,034	6,949
$40,000 under $50,000	12,112	22,555	751,481	975,639	14,709	120,291	123,029	467,437	25,423	5,044
$50,000 under $75,000	21,123	47,664	1,840,252	2,659,240	31,926	386,408	310,739	1,583,644	90,123	30,177
$75,000 under $100,000	9,011	39,440	1,535,707	2,743,223	46,693	598,905	291,869	1,803,246	80,717	87,526
$100,000 under $200,000	13,047	37,882	3,447,771	8,004,808	238,352	4,173,331	802,100	6,874,293	171,045	131,163
$200,000 under $500,000	** 3,599	** 18,088	1,913,463	7,221,734	345,038	10,440,288	715,112	8,906,350	89,083	55,900
$500,000 under $1,000,000	**	**	456,459	2,858,099	144,304	6,741,466	244,989	3,999,286	15,873	25,615
$1,000,000 or more	**	**	287,514	4,039,345	95,153	6,390,661	185,314	3,515,372	9,591	25,689
Nontaxable returns, total	**26,046**	**112,171**	**10,045,752**	**9,592,809**	**41,028**	**516,988**	**794,814**	**3,651,608**	**125,773**	**108,887**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued								Basic standard deduction	
	Alimony paid		IRA payments		Student loan interest deduction		Other adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	**326,919**	**8,452,144**	**2,430,935**	**13,166,590**	**3,982,019**	**3,860,127**	**436,761**	**4,401,284**	**142,779,280**	**2,552,043,540**
No adjusted gross income	10,506	270,309	18,000	119,007	45,030	52,535	7,838	487,988	0	0
$1 under $5,000	* 5,014	* 40,207	15,332	57,006	49,223	58,354	10,095	80,729	8,088,921	94,045,692
$5,000 under $10,000	* 6,037	* 57,473	22,893	83,214	73,510	71,996	* 4,319	* 2,239	8,642,057	114,680,062
$10,000 under $15,000	7,263	80,450	41,312	134,954	84,730	80,780	12,071	91,222	9,524,899	144,590,175
$15,000 under $20,000	9,438	87,178	60,840	206,300	87,690	81,939	19,230	88,431	8,898,827	141,547,648
$20,000 under $25,000	* 1,020	* 10,671	65,390	286,125	114,731	135,882	14,146	30,193	7,847,660	126,308,430
$25,000 under $30,000	6,479	41,276	85,482	340,813	144,631	162,228	19,401	55,017	7,799,177	127,737,795
$30,000 under $40,000	11,495	162,073	189,658	722,145	368,336	410,439	38,886	205,829	15,266,077	252,601,588
$40,000 under $50,000	16,597	195,714	222,887	969,369	414,624	450,892	27,377	139,644	12,687,168	213,318,535
$50,000 under $75,000	33,952	353,754	504,716	2,444,326	939,017	979,659	63,811	263,570	21,913,662	392,219,611
$75,000 under $100,000	37,048	520,498	315,837	1,785,461	542,446	429,623	48,129	339,930	13,265,228	269,858,037
$100,000 under $200,000	91,387	1,718,094	675,252	4,044,047	1,118,051	945,801	112,148	751,958	21,140,339	488,352,584
$200,000 under $500,000	62,299	2,224,564	163,853	1,432,492	0	0	46,156	736,036	6,687,170	162,121,417
$500,000 under $1,000,000	17,855	1,209,225	31,273	342,792	0	0	9,217	420,215	771,949	18,750,881
$1,000,000 under $1,500,000	3,866	361,052	8,499	91,942	0	0	1,944	157,852	130,493	3,162,392
$1,500,000 under $2,000,000	2,037	233,994	3,917	43,530	0	0	607	59,061	46,672	1,120,138
$2,000,000 under $5,000,000	2,998	466,087	4,347	47,458	0	0	930	257,635	54,446	1,289,355
$5,000,000 under $10,000,000	960	178,122	986	10,833	0	0	275	36,765	10,015	235,830
$10,000,000 or more	668	241,401	459	4,776	0	0	182	196,969	4,521	103,369
Taxable returns, total	**281,824**	**7,773,400**	**2,040,535**	**11,400,227**	**3,299,766**	**3,170,563**	**331,597**	**3,408,899**	**96,844,385**	**1,777,234,222**
No adjusted gross income	* 37	* 1,279	* 42	* 320	* 546	* 10	** 1,039	** 2,153	0	0
$1 under $5,000	0	0	0	0	0	0	**	**	96,865	221,987
$5,000 under $10,000	0	0	0	0	0	0	0	0	112,536	452,148
$10,000 under $15,000	0	0	* 2,294	* 3,827	10,585	11,684	* 4,037	* 21,387	1,357,826	17,061,051
$15,000 under $20,000	** 5,086	** 44,068	10,086	33,229	39,189	43,570	* 7,016	* 20,104	4,393,423	56,602,644
$20,000 under $25,000	**	**	32,685	106,286	65,489	81,619	* 6,057	* 7,566	4,322,485	55,976,279
$25,000 under $30,000	* 3,481	* 22,584	49,376	184,378	96,757	110,417	* 4,013	* 7,037	4,697,505	64,382,628
$30,000 under $40,000	10,480	146,184	120,222	392,044	286,996	332,303	24,817	133,909	10,464,028	154,349,746
$40,000 under $50,000	14,229	152,449	182,880	791,473	354,520	380,063	17,405	88,299	10,252,440	159,729,216
$50,000 under $75,000	31,879	303,531	462,898	2,231,102	835,202	877,919	52,017	219,374	19,765,761	341,366,663
$75,000 under $100,000	34,884	485,075	300,031	1,698,557	506,786	406,610	46,466	332,220	12,766,655	257,505,670
$100,000 under $200,000	91,221	1,712,772	667,045	3,988,343	1,103,696	926,368	109,503	737,252	20,928,230	483,197,231
$200,000 under $500,000	62,167	2,218,090	163,535	1,429,670	0	0	46,083	716,579	6,670,166	161,759,474
$500,000 under $1,000,000	17,839	1,208,031	31,240	342,513	0	0	9,211	420,146	770,706	18,726,063
$1,000,000 or more	10,520	1,479,338	18,201	198,484	0	0	3,935	702,874	245,759	5,903,424
Nontaxable returns, total	**45,094**	**678,744**	**390,399**	**1,766,363**	**682,252**	**689,564**	**105,164**	**992,385**	**45,934,895**	**774,809,318**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Additional standard deduction		Disaster loss deduction		Total itemized deductions		Qualified business income deduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	**27,046,647**	**56,766,406**	**13,887**	**418,534**	**15,290,841**	**668,001,764**	**25,654,318**	**216,078,693**	**157,692,734**	**3,487,683,066**
No adjusted gross income	0	0	0	0	0	0	0	0	47,438	13,119
$1 under $5,000	1,713,067	3,401,078	** 7,345	** 123,017	106,861	2,212,245	13,037	2,192	8,153,904	99,270,607
$5,000 under $10,000	1,518,491	2,952,647	0	0	104,685	11,186,695	27,435	8,095	8,703,752	128,414,643
$10,000 under $15,000	1,694,771	3,360,497	0	0	117,421	2,765,492	411,013	79,404	9,609,102	150,401,933
$15,000 under $20,000	1,530,218	3,007,041	0	0	157,566	3,989,446	787,843	473,079	9,035,241	148,803,043
$20,000 under $25,000	1,216,354	2,469,323	0	0	185,594	5,050,663	856,964	784,347	8,002,158	134,232,954
$25,000 under $30,000	1,143,666	2,372,476	0	0	204,094	5,703,689	912,460	1,007,858	7,971,570	136,441,448
$30,000 under $40,000	2,134,506	4,401,535	0	0	504,475	14,494,331	1,775,615	2,907,099	15,720,104	273,791,333
$40,000 under $50,000	1,875,793	3,848,477	0	0	565,877	15,604,243	1,594,793	3,203,594	13,214,688	235,491,342
$50,000 under $75,000	4,177,117	8,569,667	**	**	1,891,131	51,651,608	3,483,624	8,711,031	23,745,348	460,428,043
$75,000 under $100,000	3,067,615	6,533,722	**	**	1,915,805	53,445,883	2,813,016	8,485,129	15,149,511	337,847,206
$100,000 under $200,000	5,144,191	11,627,048	** 6,542	** 295,517	4,745,777	151,517,219	6,872,405	31,213,286	25,852,012	682,200,414
$200,000 under $500,000	1,551,704	3,588,771	**	**	3,330,396	136,240,610	4,517,126	43,295,660	10,009,022	345,056,212
$500,000 under $1,000,000	207,777	474,488	**	**	902,511	54,792,042	994,968	20,878,540	1,674,140	94,891,751
$1,000,000 under $1,500,000	37,051	83,144	**	**	230,387	21,274,748	254,883	11,914,987	360,869	36,441,891
$1,500,000 under $2,000,000	13,700	30,278	**	**	101,541	12,194,361	111,485	8,737,822	148,213	22,083,818
$2,000,000 under $5,000,000	16,203	36,364	**	**	153,659	29,514,407	159,860	24,115,347	208,109	54,950,806
$5,000,000 under $10,000,000	3,110	6,990	**	**	42,951	18,019,722	41,720	15,082,798	52,959	33,347,313
$10,000,000 or more	1,312	2,860	**	**	30,108	78,344,359	26,069	35,178,424	34,595	113,575,190
Taxable returns, total	**20,031,840**	**42,251,058**	**12,838**	**372,864**	**13,783,612**	**589,501,631**	**22,301,012**	**209,335,592**	**110,352,185**	**2,614,924,825**
No adjusted gross income	0	0	0	0	0	0	0	0	0	0
$1 under $5,000	**	**	0	0	8,609	10,892	10,051	1,048	104,494	223,653
$5,000 under $10,000	** 3,132	** 5,380	0	0	* 6,572	* 10,830	26,450	6,891	118,100	467,099
$10,000 under $15,000	53,237	92,710	0	0	12,528	63,779	123,130	26,727	1,358,061	17,144,239
$15,000 under $20,000	835,661	1,454,834	0	0	36,022	446,769	463,917	288,023	4,413,334	58,654,084
$20,000 under $25,000	658,626	1,147,797	0	0	70,394	1,146,873	499,293	529,430	4,375,766	58,645,773
$25,000 under $30,000	671,094	1,222,430	0	0	102,464	1,783,302	485,323	618,823	4,775,780	67,746,989
$30,000 under $40,000	1,910,722	3,936,834	0	0	326,897	6,888,127	1,083,074	1,761,886	10,748,477	166,445,099
$40,000 under $50,000	1,792,254	3,674,602	0	0	425,885	9,642,588	1,112,385	2,039,582	10,643,135	174,636,479
$50,000 under $75,000	4,113,990	8,441,513	** 12,838	** 372,864	1,611,575	37,916,367	2,974,001	6,916,738	21,323,055	394,025,990
$75,000 under $100,000	3,044,525	6,483,984	**	**	1,782,994	44,450,087	2,645,799	7,577,686	14,519,142	315,563,881
$100,000 under $200,000	5,118,905	11,570,384	**	**	4,618,143	140,772,305	6,776,339	30,518,372	25,513,334	665,566,103
$200,000 under $500,000	1,550,661	3,586,698	**	**	3,322,096	134,530,384	4,512,503	43,172,799	9,983,920	342,863,344
$500,000 under $1,000,000	207,691	474,321	**	**	901,301	53,935,910	994,804	20,872,583	1,671,729	94,013,971
$1,000,000 or more	71,343	159,570	**	**	558,132	157,903,417	593,942	95,005,002	803,858	258,928,121
Nontaxable returns, total	**7,014,807**	**14,515,347**	**1,048**	**45,670**	**1,507,229**	**78,500,133**	**3,353,306**	**6,743,101**	**47,340,549**	**872,758,241**

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
All returns, total	**129,349,042**	**11,714,186,280**	**198,059**	**4,101,697**	**5,134,998**	**7,004,325**	**129,352,044**	**2,260,350,184**
No adjusted gross income	0	0	4,127	139,579	77,268	17,550	82,714	163,780
$1 under $5,000	181,081	213,811	** 1,024	** 8,860	125,794	25,570	239,298	49,108
$5,000 under $10,000	171,520	509,165	**	**	153,557	30,088	278,707	76,949
$10,000 under $15,000	2,568,638	2,938,421	** 1,169	** 9,869	243,347	54,045	2,671,211	366,463
$15,000 under $20,000	6,078,901	24,431,244	**	**	245,091	52,789	6,060,698	2,455,524
$20,000 under $25,000	6,813,732	51,892,301	* 68	* 13,243	332,542	84,775	6,829,376	5,228,484
$25,000 under $30,000	7,425,764	85,131,728	* 209	* 191	385,033	146,077	7,393,134	8,950,835
$30,000 under $40,000	15,678,991	278,222,619	766	1,315	808,456	483,667	15,541,069	30,149,194
$40,000 under $50,000	13,208,042	358,916,800	463	2,761	664,763	650,226	13,155,211	39,898,555
$50,000 under $75,000	23,729,171	1,007,053,999	509	4,554	997,408	1,620,080	23,662,648	122,066,429
$75,000 under $100,000	15,144,544	979,156,790	2,039	28,095	519,480	1,237,729	15,123,515	131,394,004
$100,000 under $200,000	25,858,946	2,884,827,377	15,081	110,219	447,879	1,694,942	25,829,887	439,843,814
$200,000 under $500,000	10,012,726	2,546,130,393	39,907	695,476	116,140	762,456	10,008,079	500,320,082
$500,000 under $1,000,000	1,672,890	1,029,732,840	31,511	641,456	13,650	106,641	1,672,422	260,437,884
$1,000,000 under $1,500,000	360,624	398,810,860	27,826	518,268	2,453	20,847	360,600	113,951,006
$1,500,000 under $2,000,000	148,065	232,503,836	23,214	476,876	824	6,292	148,061	69,393,007
$2,000,000 under $5,000,000	207,905	566,143,508	35,322	739,425	1,052	8,549	207,907	171,945,771
$5,000,000 under $10,000,000	52,914	329,548,099	8,587	239,748	201	1,603	52,914	100,030,718
$10,000,000 or more	34,587	938,022,489	6,237	471,761	61	399	34,591	263,628,575
Taxable returns, total	**110,627,792**	**11,404,334,633**	**194,782**	**4,076,516**	**3,516,729**	**6,246,865**	**110,632,807**	**2,226,388,405**
No adjusted gross income	0	0	3,814	129,558	** 1,012	** 655	3,843	135,994
$1 under $5,000	101,922	150,163	* 1,016	* 8,785	**	**	105,475	23,147
$5,000 under $10,000	119,102	404,709	0	0	0	0	119,109	43,000
$10,000 under $15,000	1,370,206	1,851,999	** 1,169	** 9,869	19,005	2,728	1,370,355	212,219
$15,000 under $20,000	4,429,434	18,548,012	**	**	97,769	12,863	4,429,442	1,870,004
$20,000 under $25,000	4,392,825	39,939,199	** 274	** 13,423	166,097	35,259	4,393,888	4,038,703
$25,000 under $30,000	4,801,879	64,167,268	**	**	240,414	102,248	4,801,988	6,835,276
$30,000 under $40,000	10,791,890	210,765,535	758	1,279	602,642	401,355	10,791,931	23,327,006
$40,000 under $50,000	10,680,230	304,326,431	* 453	* 2,714	506,118	539,051	10,680,343	34,214,955
$50,000 under $75,000	21,378,333	926,333,771	130	3,716	849,275	1,469,021	21,378,339	113,438,318
$75,000 under $100,000	14,549,641	946,047,610	2,023	28,067	471,171	1,150,483	14,549,648	127,723,455
$100,000 under $200,000	25,547,351	2,858,175,142	13,690	97,286	429,156	1,628,886	25,547,046	436,583,507
$200,000 under $500,000	9,990,079	2,541,371,827	38,768	694,541	115,866	760,334	9,986,960	499,342,924
$500,000 under $1,000,000	1,671,380	1,028,823,801	31,506	641,316	13,645	106,618	1,670,949	260,171,627
$1,000,000 or more	803,520	2,463,429,167	101,183	2,445,960	4,560	37,364	803,492	718,428,272
Nontaxable returns, total	**18,721,250**	**309,851,648**	**3,276**	**25,181**	**1,618,270**	**757,460**	**18,719,237**	**33,961,779**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes employer provided adoption benefits from Form 8839, Qualified Adoption Expenses not shown separately.

[2] Not included in total income.

[3] See table 1.4A for more detail of sales of capital assets reported on Form 1040, Schedule D.

[4] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

NOTE: Detail may not add to totals because of rounding.

For reference:

Form W-2, Wage and Tax Statement

Form 2441, Child and Dependent Care Expenses

Form 8919, Uncollected Social Security and Medicare Tax on Wages.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**12,915,122**	**1,269,785,083**	**13,565,876**	**28,874,408**	**3,861,682**	**77,731,595**	**14,486,211**	**630,379,422**	**3,866,234**	**44,867,315**	**13,027,843**	**355,402,958**
No adjusted gross income (includes deficits)	149,100	15,131,125	498,407	1,236,717	57,514	1,243,818	373,282	39,522,097	64,656	1,318,848	272,209	14,097,007
$1 under $5,000	220,363	655,402	392,041	734,893	62,361	57,889	315,190	11,203,150	65,841	82,682	254,856	6,124,707
$5,000 under $10,000	229,680	1,075,066	341,472	658,940	80,466	145,687	298,254	9,199,954	82,929	245,580	233,617	2,514,828
$10,000 under $15,000	242,744	1,256,699	360,608	658,840	80,138	197,267	302,326	8,976,304	85,702	226,110	249,610	3,401,351
$15,000 under $20,000	230,900	1,258,729	290,222	590,974	61,939	291,596	264,069	9,848,088	67,072	343,493	215,629	4,789,419
$20,000 under $25,000	253,315	1,537,561	302,514	564,018	70,797	161,871	295,136	6,001,189	74,603	207,697	247,023	2,479,373
$25,000 under $30,000	225,968	1,784,653	301,308	581,279	64,415	236,607	288,106	6,178,640	68,401	261,846	243,644	3,180,108
$30,000 under $40,000	482,246	3,981,590	628,156	1,232,466	153,249	478,202	611,932	14,366,858	162,823	507,071	529,243	6,065,601
$40,000 under $50,000	527,948	3,384,009	642,162	1,246,685	172,081	397,670	603,740	17,267,910	166,585	425,685	549,493	11,274,849
$50,000 under $75,000	1,476,041	13,328,918	1,560,956	3,057,870	464,939	1,647,471	1,569,975	35,439,557	476,465	1,793,988	1,413,282	19,663,492
$75,000 under $100,000	1,307,848	14,586,283	1,406,649	2,905,088	376,918	978,238	1,449,892	31,517,231	379,193	999,346	1,332,058	18,256,438
$100,000 under $200,000	3,616,111	69,765,168	3,526,750	7,466,456	1,040,033	4,895,113	3,846,014	105,251,061	1,039,473	5,160,205	3,555,338	55,504,188
$200,000 under $500,000	2,796,324	150,434,000	2,479,090	5,705,378	858,922	9,133,545	3,002,256	122,217,408	843,970	8,989,515	2,767,928	75,624,629
$500,000 under $1,000,000	716,042	122,254,903	561,543	1,467,163	202,513	5,216,540	788,262	64,729,473	191,365	4,604,114	724,417	40,200,664
$1,000,000 under $1,500,000	183,121	68,052,040	126,982	350,146	44,970	2,985,700	204,861	26,724,824	41,125	2,995,242	187,828	18,481,885
$1,500,000 under $2,000,000	79,790	45,324,707	51,411	143,678	22,045	2,091,807	86,535	15,761,882	18,373	1,443,166	79,150	10,601,106
$2,000,000 under $5,000,000	119,204	145,075,477	70,293	200,629	31,454	6,956,973	128,945	38,481,101	25,373	4,124,691	118,599	25,225,836
$5,000,000 under $10,000,000	33,310	109,907,460	16,807	48,564	9,404	5,995,410	34,515	21,238,629	6,956	2,505,402	32,269	13,227,206
$10,000,000 or more	25,066	500,991,294	8,508	24,625	7,526	34,620,190	22,922	46,454,068	5,326	8,632,636	21,650	24,690,270
Taxable returns, total	**11,053,271**	**1,232,813,066**	**11,064,796**	**23,640,001**	**3,302,569**	**74,962,452**	**12,253,677**	**516,772,207**	**3,279,586**	**41,762,681**	**11,222,669**	**305,815,987**
No adjusted gross income (includes deficits)	1,354	2,627,240	1,170	3,230	** 2,233	** 155,722	1,396	714,740	** 2,203	** 70,410	1,092	220,943
$1 under $5,000	18,189	40,646	* 5,688	* 6,653	**	**	12,680	28,833	**	**	* 8,096	* 21,612
$5,000 under $10,000	18,181	67,345	7,746	12,487	* 4,037	* 2,964	13,817	113,482	* 4,043	* 3,015	11,785	35,281
$10,000 under $15,000	30,444	166,540	37,191	64,253	8,057	45,966	37,809	572,716	9,022	55,764	30,452	182,416
$15,000 under $20,000	70,866	206,497	119,403	221,121	24,559	144,213	94,936	1,703,496	26,861	250,908	80,948	568,716
$20,000 under $25,000	112,149	407,873	158,284	276,807	38,661	39,983	151,461	1,909,243	38,721	55,507	136,440	852,671
$25,000 under $30,000	100,696	465,837	187,734	324,342	31,402	85,616	170,745	2,892,049	33,870	103,501	151,982	1,894,361
$30,000 under $40,000	293,428	1,229,879	480,404	900,432	102,133	343,282	447,882	8,903,685	110,046	387,630	392,565	3,182,796
$40,000 under $50,000	415,019	1,728,640	535,993	1,043,968	141,359	320,728	489,749	13,872,703	137,581	351,256	440,679	9,526,712
$50,000 under $75,000	1,286,156	8,933,123	1,403,328	2,742,891	397,721	1,325,837	1,408,634	29,042,177	408,693	1,401,893	1,276,077	16,340,629
$75,000 under $100,000	1,232,615	11,822,230	1,351,966	2,790,251	359,310	915,738	1,388,210	25,523,666	360,467	928,504	1,276,928	13,874,223
$100,000 under $200,000	3,528,906	64,603,279	3,468,331	7,331,583	1,019,481	4,712,673	3,776,019	100,002,256	1,018,555	4,931,369	3,490,628	52,577,594
$200,000 under $500,000	2,789,295	149,512,871	2,473,023	5,689,844	855,920	9,082,142	2,995,233	120,696,295	841,241	8,945,077	2,761,805	74,821,976
$500,000 under $1,000,000	715,710	122,061,677	560,868	1,465,406	202,375	5,199,342	787,655	64,172,138	191,217	4,593,340	723,942	39,926,125
$1,000,000 or more	440,263	868,939,390	273,668	766,734	115,322	52,588,246	477,452	146,624,729	97,065	19,684,506	439,251	91,789,933
Nontaxable returns, total	**1,861,851**	**36,972,017**	**2,501,080**	**5,234,407**	**559,114**	**2,769,143**	**2,232,534**	**113,607,215**	**586,648**	**3,104,634**	**1,805,174**	**49,586,971**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported and no Form 8949								With basis reported on Form 8949			
	Net short-term sales price		Net short-term cost or basis		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**5,103,513**	**1,259,859,910**	**5,082,439**	**1,328,620,426**	**1,141,979**	**10,531,701**	**3,875,559**	**79,292,217**	**11,774,921**	**8,462,260,141**	**11,754,784**	**9,172,275,327**
No adjusted gross income (includes deficits)	96,028	34,124,787	97,815	36,378,618	23,955	287,127	73,041	2,540,957	236,793	400,476,140	237,870	451,114,818
$1 under $5,000	100,737	9,088,046	99,975	9,824,111	20,304	104,100	73,397	840,165	214,051	75,208,944	211,895	81,983,618
$5,000 under $10,000	89,552	10,556,501	87,575	11,068,263	20,340	42,255	68,205	554,016	224,777	89,369,504	222,416	93,108,894
$10,000 under $15,000	104,948	19,870,864	101,034	20,677,660	29,485	67,342	70,575	874,137	222,395	83,273,104	221,824	89,936,116
$15,000 under $20,000	78,274	8,413,293	74,265	9,240,442	22,370	58,751	55,710	885,899	191,082	25,878,949	194,605	34,225,087
$20,000 under $25,000	95,569	15,042,583	92,539	15,474,194	19,572	169,221	68,977	600,832	230,919	53,532,065	227,165	58,755,862
$25,000 under $30,000	104,608	5,970,316	106,605	6,407,280	22,946	176,696	84,325	613,660	201,444	31,240,238	201,429	33,982,463
$30,000 under $40,000	193,652	26,539,520	192,638	27,866,171	49,306	169,995	139,995	1,496,646	470,433	602,702,023	468,891	624,520,615
$40,000 under $50,000	204,847	39,472,349	205,260	41,369,474	45,367	217,064	157,876	2,114,189	509,016	141,304,903	507,708	161,467,150
$50,000 under $75,000	555,995	84,380,968	548,164	87,903,221	145,395	439,586	399,515	3,961,839	1,293,805	694,556,209	1,291,835	741,121,855
$75,000 under $100,000	533,480	85,395,091	534,403	92,356,090	109,253	635,443	417,193	7,596,442	1,167,941	269,684,613	1,164,035	295,504,410
$100,000 under $200,000	1,425,589	252,843,179	1,424,708	266,076,776	312,399	1,834,156	1,088,433	15,067,752	3,190,683	1,453,894,810	3,192,990	1,580,813,700
$200,000 under $500,000	1,093,334	318,186,822	1,090,433	335,180,500	237,836	2,285,525	840,333	19,279,202	2,532,010	2,149,364,832	2,524,728	2,312,895,555
$500,000 under $1,000,000	272,294	151,954,017	272,822	158,695,798	56,826	1,577,965	211,843	8,319,746	671,166	781,405,916	669,616	853,154,103
$1,000,000 under $1,500,000	67,556	43,889,589	67,494	46,704,882	11,579	455,319	55,124	3,270,612	173,423	377,022,827	173,244	408,580,593
$1,500,000 under $2,000,000	27,723	24,814,665	27,644	26,460,701	5,248	300,534	22,275	1,946,570	76,288	188,760,724	76,129	204,487,610
$2,000,000 under $5,000,000	40,914	55,213,589	40,706	59,003,284	6,727	625,754	33,628	4,415,449	114,220	428,018,972	114,028	467,868,090
$5,000,000 under $10,000,000	10,923	32,482,031	10,899	34,151,596	1,818	342,159	8,990	2,011,724	32,082	224,615,097	32,029	243,762,171
$10,000,000 or more	7,489	41,621,699	7,462	43,781,367	1,253	742,710	6,124	2,902,377	22,394	391,950,271	22,346	434,992,617
Taxable returns, total	**4,391,870**	**1,097,318,186**	**4,378,977**	**1,155,232,883**	**966,497**	**9,334,424**	**3,355,750**	**67,249,121**	**10,120,857**	**7,250,032,867**	**10,102,484**	**7,843,902,108**
No adjusted gross income (includes deficits)	625	1,007,338	620	1,041,435	43	6,276	583	40,374	552	3,885,580	549	4,296,212
$1 under $5,000	* 3,035	* 2,731	* 3,035	* 4,357	0	0	* 3,035	* 1,626	* 7,079	* 116,062	* 7,079	* 134,196
$5,000 under $10,000	* 6,586	* 113,451	* 6,586	* 117,026	** 3,030	** 1,271	** 10,492	** 51,626	9,162	431,117	9,259	453,784
$10,000 under $15,000	6,936	909,377	6,933	956,156	**	**	**	**	29,429	8,328,348	29,429	8,438,390
$15,000 under $20,000	25,974	1,830,546	24,965	1,959,215	* 5,022	* 14,359	20,754	143,027	71,459	8,954,522	72,444	10,543,939
$20,000 under $25,000	46,992	4,818,137	43,964	4,816,411	10,269	134,526	32,735	132,800	124,309	11,596,924	121,270	13,507,178
$25,000 under $30,000	61,400	3,188,306	62,411	3,395,739	15,467	77,981	47,611	285,413	118,804	10,508,658	118,798	11,326,017
$30,000 under $40,000	140,292	11,146,398	139,279	11,830,091	32,061	114,913	103,879	798,606	348,171	560,823,605	347,134	577,467,649
$40,000 under $50,000	164,276	29,633,921	164,990	30,968,480	35,414	173,439	127,579	1,507,998	405,378	82,272,018	403,065	99,009,837
$50,000 under $75,000	502,324	64,675,070	495,495	67,543,682	130,108	343,481	362,145	3,212,093	1,143,813	402,290,203	1,140,821	437,053,380
$75,000 under $100,000	514,599	65,584,342	515,523	69,718,037	104,581	352,570	402,991	4,486,264	1,112,573	236,483,504	1,110,640	259,146,851
$100,000 under $200,000	1,400,677	247,861,064	1,399,797	260,668,854	309,559	1,799,029	1,067,342	14,606,819	3,134,814	1,404,341,279	3,136,142	1,526,771,261
$200,000 under $500,000	1,091,462	316,980,755	1,088,557	333,864,095	237,553	2,279,053	838,761	19,162,393	2,526,368	2,134,942,991	2,519,086	2,290,629,715
$500,000 under $1,000,000	272,159	151,776,438	272,688	158,505,857	56,785	1,573,893	211,754	8,303,312	670,763	779,371,269	669,214	850,797,378
$1,000,000 or more	154,532	197,790,310	154,133	209,843,448	26,604	2,463,633	126,089	14,516,771	418,183	1,605,686,787	417,553	1,754,326,321
Nontaxable returns, total	**711,644**	**162,541,724**	**703,463**	**173,387,543**	**175,482**	**1,197,278**	**519,809**	**12,043,096**	**1,654,064**	**1,212,227,275**	**1,652,300**	**1,328,373,219**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported on Form 8949						With no basis reported					
	Net short-term adjustment		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**5,080,018**	**495,250,495**	**2,407,404**	**23,593,557**	**9,131,886**	**238,380,005**	**3,347,241**	**465,580,299**	**2,957,517**	**507,132,511**	**268,546**	**25,019,439**
No adjusted gross income (includes deficits)	121,441	42,694,506	36,234	624,657	197,634	8,568,830	61,381	15,129,186	56,166	17,711,487	5,743	1,332,606
$1 under $5,000	79,210	4,367,455	41,094	51,672	166,816	2,458,891	37,791	648,037	33,271	3,344,653	2,695	2,296
$5,000 under $10,000	79,943	2,326,131	48,198	167,996	171,010	1,581,256	55,108	940,110	46,858	1,065,391	5,964	10,898
$10,000 under $15,000	81,702	4,709,290	48,056	186,399	170,382	2,140,121	43,955	1,966,431	40,013	2,248,614	1,935	71,671
$15,000 under $20,000	80,111	5,188,563	37,961	74,215	152,953	3,231,790	43,410	2,499,987	36,351	4,009,280	1,825	1,057,435
$20,000 under $25,000	97,904	3,672,203	53,556	136,080	167,658	1,687,673	48,291	4,050,075	41,126	4,435,732	2,473	190,339
$25,000 under $30,000	86,770	1,473,349	39,454	76,722	156,138	1,345,598	46,947	1,104,937	42,604	1,234,540	2,274	2,533
$30,000 under $40,000	190,680	18,372,586	90,253	246,763	373,915	3,714,526	108,263	2,559,923	99,825	2,886,747	4,718	9,938
$40,000 under $50,000	208,810	15,888,305	115,499	238,246	379,833	4,512,187	120,049	4,182,332	104,609	8,594,377	7,569	59,077
$50,000 under $75,000	524,790	34,397,082	287,128	1,189,762	980,336	13,358,327	334,082	10,080,808	296,460	11,174,177	21,070	745,889
$75,000 under $100,000	467,413	16,582,993	247,787	442,051	887,032	9,678,855	279,710	40,778,656	250,518	56,621,321	21,933	15,413,051
$100,000 under $200,000	1,342,613	93,116,986	638,964	2,711,028	2,496,256	36,512,932	828,943	67,883,611	719,549	72,831,085	63,524	3,293,156
$200,000 under $500,000	1,137,472	118,733,134	541,155	5,156,910	1,942,000	49,954,498	890,176	49,482,282	792,441	53,024,969	78,396	898,024
$500,000 under $1,000,000	339,803	45,109,527	117,851	2,277,171	542,363	28,915,831	278,428	52,115,283	247,965	53,875,549	29,696	450,768
$1,000,000 under $1,500,000	94,731	19,853,276	27,215	1,810,650	143,093	13,515,139	69,079	22,064,743	61,310	21,888,380	8,069	-365,364
$1,500,000 under $2,000,000	43,062	8,819,330	12,991	946,604	62,302	7,854,160	30,446	8,062,020	26,711	8,170,151	3,115	-94,794
$2,000,000 under $5,000,000	68,145	22,953,332	16,383	2,223,739	96,062	19,119,526	47,028	34,856,777	41,058	36,274,961	4,931	1,258,858
$5,000,000 under $10,000,000	20,302	10,381,210	4,323	1,211,564	27,317	9,977,429	13,363	13,594,120	11,417	14,082,969	1,397	485,387
$10,000,000 or more	15,113	26,611,237	3,304	3,821,328	18,787	20,252,436	10,791	133,580,980	9,263	133,658,129	1,218	197,672
Taxable returns, total	**4,389,591**	**406,869,794**	**2,058,176**	**21,888,568**	**7,859,138**	**208,888,015**	**2,954,455**	**424,497,825**	**2,611,278**	**459,066,493**	**238,310**	**23,054,479**
No adjusted gross income (includes deficits)	380	288,066	117	22,496	430	145,062	162	332,371	138	324,116	16	184
$1 under $5,000	* 2,029	* 162	** 3,027	** 3,755	** 12,300	** 44,151	** 8,936	** 158,425	** 7,831	** 180,455	0	0
$5,000 under $10,000	* 3,562	* 243	**	**	**	**	**	**	**	**	0	0
$10,000 under $15,000	7,861	54,376	8,921	24,928	20,508	80,594	**	**	**	**	0	0
$15,000 under $20,000	34,576	1,287,432	15,320	30,430	55,106	332,415	16,885	1,509,127	13,857	2,531,019	* 1,261	* 1,042,586
$20,000 under $25,000	53,586	1,348,441	24,443	17,869	93,857	579,682	27,371	3,512,396	22,350	3,862,732	** 2,004	** 189,555
$25,000 under $30,000	52,319	346,172	16,360	24,282	100,428	495,469	25,537	115,732	24,520	202,670	**	**
$30,000 under $40,000	141,180	14,923,491	64,222	181,877	278,843	1,902,430	79,231	1,251,027	73,481	1,475,003	3,459	495
$40,000 under $50,000	160,616	13,583,305	97,211	198,739	297,509	3,353,254	96,028	2,359,933	81,672	6,778,132	4,263	5,354
$50,000 under $75,000	458,637	24,848,751	248,164	979,362	870,314	10,893,787	289,843	9,219,496	255,326	10,196,783	17,785	663,946
$75,000 under $100,000	442,112	14,771,224	233,121	408,507	849,312	8,300,631	264,102	39,783,002	236,945	55,527,119	20,612	15,407,270
$100,000 under $200,000	1,317,128	90,672,247	625,630	2,593,907	2,453,219	34,351,642	808,892	53,439,669	706,558	57,973,045	62,267	2,936,243
$200,000 under $500,000	1,134,785	111,454,354	539,698	5,124,611	1,937,878	49,356,981	888,619	48,870,970	791,126	52,389,621	78,256	878,575
$500,000 under $1,000,000	339,597	44,993,103	117,775	2,272,590	542,044	28,705,596	278,241	51,977,879	247,798	53,740,966	29,671	448,466
$1,000,000 or more	241,221	88,298,429	64,167	10,005,215	347,390	70,346,320	170,607	211,967,799	149,677	213,884,830	18,715	1,481,804
Nontaxable returns, total	**690,428**	**88,380,700**	**349,229**	**1,704,989**	**1,272,748**	**29,491,990**	**392,786**	**41,082,475**	**346,239**	**48,066,018**	**30,236**	**1,964,961**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With no basis reported—continued				With no Form 1099-B							
	Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**1,283,423**	**7,396,549**	**1,623,516**	**23,929,321**	**1,409,689**	**312,740,982**	**1,423,934**	**324,911,792**	**104,280**	**1,714,902**	**407,087**	**12,976,212**
No adjusted gross income (includes deficits)	25,867	283,136	30,969	1,532,830	36,176	37,034,297	36,674	39,441,850	3,483	1,077,091	8,023	331,582
$1 under $5,000	15,565	11,073	16,432	2,705,392	34,843	8,596,380	38,082	10,515,114	* 2,425	* 1,714,312	5,115	3,733
$5,000 under $10,000	27,597	28,227	18,888	142,610	19,105	1,012,928	17,321	1,241,817	* 34	* -955	8,137	35,365
$10,000 under $15,000	15,321	28,824	23,075	239,337	25,360	17,376,974	23,567	18,134,138	* 1,091	* 552,953	4,956	36,321
$15,000 under $20,000	17,130	59,975	22,591	511,832	26,509	2,635,877	26,292	2,271,245	** 2,421	** -373,978	** 9,293	** 183,178
$20,000 under $25,000	11,424	8,859	27,362	204,176	21,677	2,734,112	24,021	2,827,266	**	**	**	**
$25,000 under $30,000	15,992	11,564	21,875	138,634	29,399	503,033	31,420	1,582,548	* 989	* -5,839	5,897	7,762
$30,000 under $40,000	38,862	21,640	56,647	338,527	65,687	4,896,520	67,618	4,871,329	5,097	-472,420	27,161	125,201
$40,000 under $50,000	49,877	121,754	52,071	4,474,722	65,478	7,105,719	66,772	7,531,328	* 4,222	* 100,480	16,941	74,141
$50,000 under $75,000	122,884	324,972	165,553	672,451	154,175	11,674,578	164,366	13,257,284	16,995	-248,500	45,103	296,840
$75,000 under $100,000	102,193	204,448	133,530	634,062	135,874	8,861,307	143,125	9,627,788	8,142	136,805	34,437	283,953
$100,000 under $200,000	321,424	889,231	387,415	2,543,550	354,320	31,397,235	349,863	32,367,102	27,435	-684,297	102,715	1,196,199
$200,000 under $500,000	341,819	1,406,832	450,183	4,051,494	306,539	49,997,658	302,863	51,312,884	17,799	-883,960	87,347	1,953,745
$500,000 under $1,000,000	107,067	778,889	138,501	2,088,387	76,523	34,139,597	76,257	34,784,035	7,646	-262,174	27,357	1,121,058
$1,000,000 under $1,500,000	27,166	472,906	33,951	661,906	21,046	19,585,598	20,523	20,276,973	2,113	-86,484	7,825	659,315
$1,500,000 under $2,000,000	12,402	245,840	14,242	448,764	10,039	6,669,673	9,755	7,358,664	1,237	287,567	3,783	248,902
$2,000,000 under $5,000,000	19,892	834,792	20,341	994,118	16,197	8,832,700	15,673	8,749,542	1,831	-339,494	7,199	1,142,740
$5,000,000 under $10,000,000	5,979	500,184	5,553	503,647	5,485	15,744,608	5,057	16,471,697	609	444,177	2,871	882,504
$10,000,000 or more	4,961	1,163,405	4,339	1,042,882	5,257	43,942,189	4,685	42,289,188	711	759,618	2,926	4,393,671
Taxable returns, total	**1,122,480**	**6,826,167**	**1,437,532**	**18,340,356**	**1,200,479**	**237,527,823**	**1,214,356**	**243,350,109**	**90,853**	**-1,802,686**	**345,689**	**12,347,771**
No adjusted gross income (includes deficits)	100	9,589	45	1,149	152	116,214	158	105,108	* 106	* -15,488	99	33,444
$1 under $5,000	** 2,763	** 9,138	** 4,180	** 31,167	0	0	0	0	0	0	0	0
$5,000 under $10,000	**	**	**	**	** 4,553	** 695,258	** 4,553	** 703,642	0	0	** 5,764	** 196,706
$10,000 under $15,000	**	**	**	**	**	**	**	**	0	0	**	**
$15,000 under $20,000	* 4,679	* 52,169	11,196	31,475	12,362	1,552,808	12,144	1,114,280	* 1,210	* -346,377	**	**
$20,000 under $25,000	** 15,743	** 8,571	13,630	168,412	13,711	2,663,154	16,049	2,739,207	0	0	* 3,490	* 6,922
$25,000 under $30,000	**	**	12,537	87,879	20,078	208,973	22,097	1,234,519	0	0	* 3,507	* 2,814
$30,000 under $40,000	26,588	14,264	41,931	237,746	49,113	3,817,769	52,139	3,550,769	* 3,058	* -434,439	17,442	93,784
$40,000 under $50,000	40,839	43,382	39,206	4,456,226	53,726	4,015,224	55,736	4,141,981	* 3,558	* -146,781	11,765	67,714
$50,000 under $75,000	107,457	285,035	142,391	598,377	134,335	9,959,894	145,446	11,560,833	16,963	-241,418	32,724	195,336
$75,000 under $100,000	95,992	191,309	125,141	528,156	129,287	8,435,186	133,513	9,157,665	7,984	139,425	33,040	271,946
$100,000 under $200,000	309,724	844,241	381,138	2,441,375	344,636	28,682,193	340,320	29,493,327	26,127	-672,433	100,030	1,099,199
$200,000 under $500,000	341,228	1,396,879	449,375	4,036,956	304,212	49,410,956	300,479	50,645,124	17,721	-886,944	85,966	1,940,681
$500,000 under $1,000,000	107,003	757,567	138,394	2,072,188	76,374	33,555,867	76,110	34,147,137	7,637	-264,468	27,298	1,118,002
$1,000,000 or more	70,364	3,214,023	78,368	3,649,251	57,938	94,414,327	55,610	94,756,519	6,488	1,066,236	24,564	7,321,224
Nontaxable returns, total	**160,943**	**570,382**	**185,984**	**5,588,965**	**209,210**	**75,213,159**	**209,578**	**81,561,682**	**13,427**	**3,517,589**	**61,397**	**628,441**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With no Form 1099-B—continued		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Short-term loss carryover	
	Net short-term loss											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**960,156**	**23,432,119**	**407,882**	**13,330,436**	**239,214**	**2,694,820**	**495,922**	**36,991,364**	**673,575**	**48,042,376**	**2,471,320**	**241,696,788**
No adjusted gross income (includes deficits)	29,073	1,662,043	12,375	172,249	11,664	175,154	10,455	749,892	18,321	1,796,037	155,761	24,451,069
$1 under $5,000	29,112	208,156	3,865	3,650	4,044	4,554	1,352	3,874	11,959	100,404	92,496	5,005,801
$5,000 under $10,000	9,556	265,209	5,731	10,693	3,413	17,115	4,844	4,763	7,496	255,231	90,624	6,528,129
$10,000 under $15,000	19,498	240,531	1,461	15,934	1,692	25,965	1,892	6,544	9,730	26,926	78,039	5,573,383
$15,000 under $20,000	17,743	185,333	3,782	7,529	4,147	27,956	2,536	108,450	4,987	17,392	84,857	5,181,196
$20,000 under $25,000	16,609	100,345	2,345	16,130	5,665	33,648	1,737	4,881	5,903	88,008	69,375	3,466,998
$25,000 under $30,000	24,377	1,093,116	1,906	12,273	2,824	12,777	6,010	8,606	2,674	64,135	61,652	2,967,738
$30,000 under $40,000	35,549	572,430	3,968	17,898	6,125	20,700	3,939	22,306	9,386	256,655	117,154	8,092,976
$40,000 under $50,000	48,348	399,271	13,993	23,755	6,604	18,348	10,873	44,368	14,159	189,287	98,945	5,881,563
$50,000 under $75,000	107,220	2,128,046	29,926	88,648	20,353	92,765	29,794	32,637	28,781	384,125	242,789	15,566,976
$75,000 under $100,000	103,579	913,629	37,592	84,310	18,582	75,690	40,907	102,425	25,807	394,350	205,762	12,998,594
$100,000 under $200,000	234,460	2,850,363	70,221	196,615	45,137	308,567	89,802	522,933	130,686	2,080,248	524,339	48,342,697
$200,000 under $500,000	204,865	4,152,931	99,544	655,874	63,705	517,689	134,293	1,422,182	180,658	4,560,264	443,802	43,448,852
$500,000 under $1,000,000	46,584	2,027,670	50,506	801,610	20,847	193,318	67,116	1,253,927	98,041	4,893,060	127,611	20,885,542
$1,000,000 under $1,500,000	12,826	1,437,173	20,443	384,758	7,768	113,716	27,548	1,133,368	39,477	2,943,980	32,983	6,712,910
$1,500,000 under $2,000,000	6,124	650,326	10,697	276,739	3,893	68,049	15,281	915,150	21,255	2,387,871	13,819	3,248,103
$2,000,000 under $5,000,000	9,232	1,399,077	22,089	1,299,033	7,224	213,475	28,739	3,393,025	39,445	7,211,458	21,591	7,690,108
$5,000,000 under $10,000,000	2,844	1,165,416	8,999	1,114,497	2,723	107,742	10,171	3,526,793	13,471	5,176,891	5,882	3,878,072
$10,000,000 or more	2,558	1,981,052	8,437	8,148,240	2,803	667,592	8,633	23,735,242	11,338	15,216,053	3,840	11,776,081
Taxable returns, total	**820,555**	**19,972,743**	**366,101**	**13,031,994**	**199,511**	**2,265,222**	**444,882**	**36,002,409**	**609,410**	**44,058,553**	**1,825,451**	**180,467,077**
No adjusted gross income (includes deficits)	171	37,827	109	9,438	58	8,088	203	103,879	213	68,170	514	445,545
$1 under $5,000	0	0	0	0	0	0	0	0	** 2,562	** 1,428	** 7,259	** 84,044
$5,000 under $10,000	** 11,477	** 112,938	0	0	0	0	0	0	**	**	**	**
$10,000 under $15,000	**	**	** 223	** 685	** 5,215	** 10,665	** 1,022	** 1,015	* 5,050	* 3,718	7,793	396,710
$15,000 under $20,000	**	**	**	**	**	**	**	**	** 3,448	** 7,167	** 53,868	** 2,305,245
$20,000 under $25,000	10,541	82,974	**	**	**	**	**	**	**	**	**	**
$25,000 under $30,000	18,589	1,028,360	**	**	**	**	**	**	* 1,534	* 17,174	26,964	990,264
$30,000 under $40,000	30,694	261,222	2,493	1,601	2,518	8,429	* 1,457	* 1,215	6,424	39,136	77,280	5,720,487
$40,000 under $50,000	41,819	341,252	12,946	15,037	3,856	3,986	6,067	13,086	13,422	98,330	83,340	4,302,327
$50,000 under $75,000	99,113	2,037,693	27,015	82,300	18,042	56,473	22,992	7,762	25,020	158,285	211,298	12,652,908
$75,000 under $100,000	96,491	855,000	36,234	76,998	16,962	69,024	38,011	94,851	23,564	248,845	194,033	11,516,189
$100,000 under $200,000	227,785	2,582,766	66,878	185,736	44,174	281,104	84,256	494,205	125,449	1,574,473	515,697	46,467,722
$200,000 under $500,000	203,833	4,061,793	99,131	643,983	63,481	495,662	133,478	1,390,375	179,852	4,316,342	442,037	42,959,608
$500,000 under $1,000,000	46,497	1,973,740	50,448	800,231	20,811	161,955	67,058	1,241,814	97,960	4,807,038	127,393	20,713,061
$1,000,000 or more	33,544	6,597,179	70,622	11,215,987	24,394	1,169,838	90,338	32,654,208	124,913	32,718,448	77,976	31,912,965
Nontaxable returns, total	**139,601**	**3,459,375**	**41,781**	**298,443**	**39,703**	**429,597**	**51,040**	**988,955**	**64,165**	**3,983,823**	**645,869**	**61,229,712**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term capital gain		Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		With basis reported and no Form 8949			
									Net long-term sales price		Net long-term cost or basis	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**13,832,291**	**1,351,166,751**	**8,861,584**	**392,546,822**	**9,558,355**	**511,649,910**	**8,284,461**	**181,001,229**	**5,123,173**	**651,928,046**	**5,111,205**	**634,665,561**
No adjusted gross income (includes deficits)	183,009	18,446,786	366,877	41,925,801	121,949	5,769,921	199,045	9,767,785	86,398	10,055,130	87,052	10,917,395
$1 under $5,000	243,930	1,088,054	269,494	6,916,236	181,410	726,370	195,086	2,432,277	97,267	3,816,405	94,037	4,401,584
$5,000 under $10,000	229,669	1,335,545	235,711	9,049,354	158,269	759,654	168,209	2,975,732	85,278	3,185,156	85,099	3,278,899
$10,000 under $15,000	254,631	1,464,812	230,793	6,659,722	177,950	1,023,227	179,394	1,850,122	86,666	3,744,507	87,504	3,925,126
$15,000 under $20,000	237,024	1,532,008	183,383	6,708,964	170,398	1,001,355	140,698	2,045,755	72,312	3,490,842	72,312	3,596,447
$20,000 under $25,000	241,916	1,910,371	209,030	5,929,354	175,423	1,172,609	173,735	1,807,663	93,786	3,372,303	93,782	3,397,536
$25,000 under $30,000	250,472	2,021,229	173,018	7,199,622	175,957	1,150,541	154,036	1,855,249	90,788	3,663,951	91,754	4,541,971
$30,000 under $40,000	486,049	4,584,723	383,360	10,936,756	334,614	2,582,774	332,262	3,363,971	169,766	7,096,811	170,482	7,381,389
$40,000 under $50,000	541,671	4,486,838	400,181	13,342,078	372,838	2,899,377	373,113	5,731,395	205,208	9,209,683	206,212	9,555,336
$50,000 under $75,000	1,498,221	15,256,592	997,219	28,420,799	1,018,319	9,318,426	969,752	12,417,173	557,815	29,638,099	556,437	30,582,649
$75,000 under $100,000	1,385,078	16,843,816	947,607	28,414,495	996,595	10,317,474	862,424	13,797,903	556,030	39,022,849	557,599	38,758,844
$100,000 under $200,000	3,854,112	81,490,301	2,329,029	72,211,059	2,652,000	45,116,367	2,250,423	28,367,627	1,457,574	127,059,967	1,452,900	126,065,579
$200,000 under $500,000	3,067,699	170,417,734	1,606,462	73,111,556	2,118,479	84,442,976	1,647,436	35,153,356	1,112,351	155,658,494	1,106,888	152,714,828
$500,000 under $1,000,000	838,094	138,987,687	358,481	30,139,331	571,718	63,359,426	400,189	16,192,190	289,947	83,174,301	287,836	78,293,619
$1,000,000 under $1,500,000	217,895	75,699,834	79,466	10,647,549	143,528	31,693,697	100,887	6,483,806	69,976	33,823,689	69,668	32,199,691
$1,500,000 under $2,000,000	94,282	49,645,540	32,282	5,900,362	59,341	18,753,581	44,068	4,611,655	29,714	20,945,252	29,590	19,909,204
$2,000,000 under $5,000,000	141,278	156,529,573	43,854	13,018,642	88,658	53,469,308	64,157	11,028,519	43,241	47,754,691	43,091	44,536,922
$5,000,000 under $10,000,000	39,109	114,740,377	10,199	7,396,507	23,772	32,751,577	17,728	5,694,510	11,418	23,573,166	11,356	21,501,394
$10,000,000 or more	28,153	494,684,930	5,138	14,618,634	17,136	145,341,252	11,818	15,424,540	7,638	43,642,750	7,606	39,107,149
Taxable returns, total	**11,893,962**	**1,304,774,049**	**7,196,802**	**297,422,019**	**8,187,467**	**490,215,418**	**7,050,295**	**154,884,607**	**4,459,051**	**601,927,307**	**4,447,253**	**584,199,709**
No adjusted gross income (includes deficits)	1,938	2,697,998	553	1,479,268	649	791,423	457	115,889	288	257,121	288	234,701
$1 under $5,000	20,215	62,357	* 2,653	* 38,003	13,135	39,956	* 5,140	* 8,255	* 6,063	* 64,444	* 6,063	* 50,621
$5,000 under $10,000	16,714	77,341	5,706	32,385	13,786	66,891	* 5,593	* 20,193	* 6,614	* 137,883	* 6,614	* 117,278
$10,000 under $15,000	34,023	164,782	19,590	253,124	21,885	102,209	17,601	44,287	10,232	239,024	10,232	197,919
$15,000 under $20,000	73,666	213,926	67,571	1,660,939	48,898	196,194	48,965	327,268	22,571	374,229	22,571	392,018
$20,000 under $25,000	105,788	494,758	106,449	1,848,287	78,601	361,241	93,363	711,158	38,735	990,357	38,729	1,000,587
$25,000 under $30,000	120,712	527,851	107,464	2,321,796	84,594	321,351	101,061	1,190,055	51,045	1,547,009	51,045	2,288,244
$30,000 under $40,000	296,862	1,289,048	302,633	7,120,448	211,113	923,527	248,800	2,326,889	120,165	4,513,517	120,876	4,870,283
$40,000 under $50,000	424,244	2,314,368	342,304	10,834,088	283,193	1,558,637	320,665	4,893,821	162,320	5,397,244	162,296	5,859,788
$50,000 under $75,000	1,311,854	10,202,194	905,631	25,086,315	884,512	6,644,759	877,558	11,197,942	510,644	25,544,433	509,489	26,683,515
$75,000 under $100,000	1,306,308	13,454,548	916,643	26,196,577	945,195	8,333,888	833,546	12,989,938	539,165	35,561,070	540,729	35,883,371
$100,000 under $200,000	3,762,458	74,895,396	2,287,887	68,884,930	2,583,837	41,946,720	2,214,769	27,003,622	1,428,839	120,011,696	1,424,182	119,577,461
$200,000 under $500,000	3,061,063	169,075,245	1,602,936	72,289,477	2,114,418	83,970,486	1,644,371	34,831,373	1,110,644	154,698,962	1,105,194	151,762,888
$500,000 under $1,000,000	837,685	138,592,177	358,059	29,991,951	571,424	63,231,642	399,901	16,131,799	289,809	83,047,272	287,703	78,173,368
$1,000,000 or more	520,432	890,712,059	170,724	49,384,430	332,227	281,726,495	238,504	43,092,118	161,917	169,543,046	161,242	157,107,666
Nontaxable returns, total	**1,938,329**	**46,392,702**	**1,664,781**	**95,124,803**	**1,370,888**	**21,434,493**	**1,234,165**	**26,116,622**	**664,122**	**50,000,739**	**663,952**	**50,465,852**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported and no Form 8949—continued				With basis reported on Form 8949							
	Net long-term gain		Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**2,507,098**	**58,427,020**	**2,543,396**	**41,164,535**	**11,401,939**	**1,657,803,370**	**11,388,517**	**1,677,101,584**	**3,667,702**	**67,351,909**	**5,250,733**	**136,546,576**
No adjusted gross income (includes deficits)	31,294	758,545	55,911	1,620,811	202,403	27,392,364	203,515	28,893,564	77,547	1,564,100	66,661	2,278,929
$1 under $5,000	42,278	124,877	50,952	710,056	239,054	9,037,246	238,273	9,758,536	72,838	57,630	103,812	279,203
$5,000 under $10,000	37,998	176,589	47,100	270,332	213,160	8,461,714	213,602	10,062,681	55,811	-21,544	89,697	337,577
$10,000 under $15,000	42,508	184,350	43,985	364,969	241,621	10,268,752	240,498	11,766,736	74,075	744,197	108,470	388,155
$15,000 under $20,000	38,994	232,877	33,310	338,483	195,433	8,823,553	194,650	9,484,760	58,925	250,977	84,603	400,651
$20,000 under $25,000	42,006	166,463	50,624	191,695	222,316	8,922,049	220,287	9,588,535	67,125	87,537	96,260	541,306
$25,000 under $30,000	44,386	212,792	47,364	1,090,813	212,197	12,379,853	209,200	12,574,612	71,352	168,263	97,400	643,115
$30,000 under $40,000	85,437	551,826	84,331	836,404	428,506	21,589,584	429,236	22,713,184	137,577	578,411	185,034	1,108,156
$40,000 under $50,000	87,918	701,744	113,209	1,047,397	463,857	24,290,324	465,148	27,046,563	147,022	1,501,819	208,823	1,162,436
$50,000 under $75,000	269,297	1,691,315	276,130	2,635,864	1,270,178	71,277,444	1,270,848	75,878,657	397,698	2,690,960	566,420	4,136,822
$75,000 under $100,000	266,893	2,879,390	282,493	2,615,384	1,152,280	71,753,826	1,145,570	77,788,789	339,779	2,328,530	558,390	4,026,457
$100,000 under $200,000	716,538	8,653,408	713,859	7,659,019	3,108,109	266,880,634	3,110,834	290,793,335	955,524	25,090,209	1,426,226	15,863,844
$200,000 under $500,000	569,195	13,774,201	528,631	10,830,534	2,416,139	364,453,497	2,412,362	367,629,193	794,601	13,502,670	1,156,002	27,905,834
$500,000 under $1,000,000	153,552	8,851,778	133,950	3,971,097	643,037	219,728,786	641,515	216,170,353	246,257	6,012,248	316,082	18,701,098
$1,000,000 under $1,500,000	34,813	3,165,315	34,685	1,541,317	165,729	98,689,943	165,510	95,135,155	67,775	1,257,808	81,155	8,582,931
$1,500,000 under $2,000,000	14,300	1,995,151	15,106	959,103	71,230	57,153,151	71,168	57,033,393	30,967	2,417,691	33,439	4,816,626
$2,000,000 under $5,000,000	20,590	5,209,068	22,091	1,991,299	106,415	147,235,124	106,148	141,802,999	48,016	2,085,319	49,385	13,360,102
$5,000,000 under $10,000,000	5,517	2,995,817	5,721	924,046	29,595	76,220,865	29,549	78,801,982	14,232	6,798,597	13,327	7,245,887
$10,000,000 or more	3,585	6,101,514	3,946	1,565,913	20,680	153,244,661	20,604	134,178,559	10,582	236,488	9,547	24,767,449
Taxable returns, total	**2,189,348**	**54,131,213**	**2,204,930**	**36,403,615**	**9,754,026**	**1,523,077,554**	**9,742,885**	**1,535,809,241**	**3,158,128**	**63,086,282**	**4,505,841**	**128,044,136**
No adjusted gross income (includes deficits)	213	35,916	76	13,497	523	1,511,334	517	1,466,763	279	19,192	246	148,905
$1 under $5,000	* 5,050	* 15,056	** 3,035	** 4,376	9,649	228,261	9,649	220,819	** 4,609	** 842	* 6,063	* 15,550
$5,000 under $10,000	* 4,592	* 23,749	**	**	9,737	273,308	9,640	268,071	**	**	* 5,157	* 22,431
$10,000 under $15,000	* 5,182	* 47,700	* 4,041	* 6,595	21,665	491,462	21,665	478,873	* 6,010	* 1,155	13,131	37,269
$15,000 under $20,000	11,086	42,811	11,484	60,600	62,506	1,575,089	61,496	1,714,764	19,831	16,838	24,159	78,084
$20,000 under $25,000	14,261	58,201	24,468	68,431	120,534	3,197,819	118,516	3,622,170	36,341	11,465	49,791	193,598
$25,000 under $30,000	25,663	68,507	25,382	809,742	118,823	4,577,976	118,824	4,832,615	42,267	51,882	41,258	138,373
$30,000 under $40,000	58,004	291,683	63,174	648,449	303,866	10,345,145	306,392	11,136,497	98,825	321,081	121,373	381,491
$40,000 under $50,000	67,325	305,474	92,882	768,018	396,065	17,445,223	396,284	20,317,193	124,565	1,537,698	170,787	697,668
$50,000 under $75,000	243,752	1,315,360	255,572	2,454,443	1,117,117	56,849,321	1,116,581	61,689,694	359,658	2,495,232	490,963	3,013,520
$75,000 under $100,000	257,296	2,144,968	276,233	2,467,270	1,099,435	62,212,707	1,092,734	68,232,155	320,574	2,206,309	530,648	3,434,771
$100,000 under $200,000	696,286	7,832,896	705,435	7,398,661	3,045,892	252,071,839	3,048,331	275,901,849	934,302	24,520,626	1,395,720	14,795,059
$200,000 under $500,000	568,393	13,699,075	527,740	10,763,002	2,412,026	361,421,605	2,408,256	364,497,654	793,216	13,361,836	1,153,831	27,708,392
$500,000 under $1,000,000	153,481	8,839,238	133,888	3,965,334	642,725	219,308,239	641,204	215,794,163	246,152	6,036,495	315,947	18,654,353
$1,000,000 or more	78,765	19,410,577	81,520	6,975,197	393,463	531,568,226	392,796	505,635,959	171,499	12,505,632	186,768	58,724,671
Nontaxable returns, total	**317,750**	**4,295,807**	**338,466**	**4,760,920**	**1,647,913**	**134,725,817**	**1,645,632**	**141,292,343**	**509,575**	**4,265,627**	**744,892**	**8,502,441**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported on Form 8949—continued		With no basis reported									
	Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	**5,862,638**	**88,493,885**	**5,126,152**	**384,786,348**	**4,750,788**	**265,509,426**	**237,718**	**-3,766,915**	**3,224,194**	**138,495,164**	**1,565,046**	**22,985,157**
No adjusted gross income (includes deficits)	132,285	2,216,030	69,514	5,176,108	65,659	9,316,391	2,941	3,868,297	34,724	853,282	32,060	1,125,268
$1 under $5,000	129,187	942,863	75,799	1,045,813	71,860	1,012,119	* 2,027	* -57,564	45,022	85,361	26,193	109,231
$5,000 under $10,000	117,394	1,960,088	84,915	932,764	74,044	1,341,203	9,058	2,144	46,310	113,509	30,131	519,804
$10,000 under $15,000	119,003	1,141,941	74,316	871,925	65,078	846,796	* 3,035	* 3,383	40,997	166,565	29,204	138,054
$15,000 under $20,000	107,087	810,881	87,499	1,327,354	72,825	1,565,842	2,893	-11,928	62,868	305,185	17,225	555,601
$20,000 under $25,000	118,610	1,120,255	89,049	2,180,293	82,474	2,162,096	3,568	-220,674	53,596	284,731	26,805	487,208
$25,000 under $30,000	105,052	669,611	75,881	1,476,470	68,992	1,262,133	* 319	* -60	51,446	285,419	21,159	71,142
$30,000 under $40,000	230,848	1,654,348	173,631	4,338,959	153,986	3,998,545	4,716	36,698	104,078	736,661	57,001	359,549
$40,000 under $50,000	246,232	2,416,856	186,682	3,937,148	171,666	4,395,622	6,798	-107,543	111,764	733,101	57,121	1,299,118
$50,000 under $75,000	668,733	6,047,076	490,061	11,596,045	453,857	11,642,215	12,731	-62,181	300,742	2,326,806	163,901	2,435,157
$75,000 under $100,000	564,678	7,732,889	468,867	10,417,709	434,550	10,256,243	28,709	336,203	288,768	1,781,075	150,997	1,283,406
$100,000 under $200,000	1,598,010	14,686,336	1,390,467	52,194,380	1,289,747	44,511,284	65,057	-777,289	877,112	10,517,732	413,672	3,611,925
$200,000 under $500,000	1,206,239	17,578,859	1,235,112	72,789,355	1,167,404	56,828,768	54,403	-617,682	787,127	19,042,535	371,714	3,699,630
$500,000 under $1,000,000	318,010	9,130,417	374,837	47,633,693	349,732	35,195,918	23,147	-1,113,583	250,092	13,902,252	103,044	2,578,060
$1,000,000 under $1,500,000	82,167	3,770,334	100,056	20,677,109	92,052	13,760,558	6,293	-614,181	68,961	7,220,343	25,864	917,973
$1,500,000 under $2,000,000	36,921	2,279,178	43,688	12,601,351	40,263	8,623,158	3,201	-358,665	28,890	4,137,158	11,537	517,630
$2,000,000 under $5,000,000	55,531	5,842,658	69,587	33,365,246	63,963	20,346,824	5,280	-1,141,213	47,040	13,146,589	18,169	1,269,381
$5,000,000 under $10,000,000	15,840	3,028,406	20,457	19,645,292	18,525	11,174,947	1,740	-901,601	13,804	8,244,022	5,284	675,279
$10,000,000 or more	10,812	5,464,859	15,733	82,579,335	14,110	27,268,763	1,801	-2,029,475	10,852	54,612,839	3,965	1,331,742
Taxable returns, total	**5,003,640**	**77,689,541**	**4,452,650**	**362,093,857**	**4,142,960**	**239,960,438**	**206,192**	**-7,395,667**	**2,796,029**	**134,079,352**	**1,361,566**	**19,341,600**
No adjusted gross income (includes deficits)	272	85,142	224	283,345	199	154,817	46	1,761	134	139,945	** 84	** 9,698
$1 under $5,000	* 3,586	* 7,336	* 2,026	* 9,857	* 2,026	* 3,630	** 1,012	** 25	** 13,668	** 36,489	**	**
$5,000 under $10,000	* 4,580	* 17,124	* 7,620	* 51,876	* 7,620	* 32,410	0	0	* 6,607	* 19,466	0	0
$10,000 under $15,000	* 8,504	* 23,525	11,767	52,893	11,767	60,815	0	0	* 5,593	* 13,182	* 6,174	* 21,104
$15,000 under $20,000	34,775	200,921	20,734	101,249	17,706	112,093	**	**	**	**	* 7,067	* 41,038
$20,000 under $25,000	66,363	606,485	35,821	849,652	31,978	605,061	** 2,851	** -219,058	** 41,585	** 135,424	13,219	21,289
$25,000 under $30,000	69,973	341,131	37,421	566,406	33,779	521,032	**	**	**	**	11,592	43,228
$30,000 under $40,000	171,637	851,763	112,026	1,883,248	99,021	1,952,910	* 2,046	* 14,444	58,070	212,599	42,868	267,817
$40,000 under $50,000	215,398	2,031,939	143,406	3,077,187	131,824	3,793,297	* 4,652	* -67,876	82,045	388,611	48,035	1,172,597
$50,000 under $75,000	594,106	5,358,662	428,214	9,070,021	396,048	9,911,120	11,120	91,488	257,700	1,572,651	146,471	2,322,262
$75,000 under $100,000	540,575	7,247,909	444,661	9,287,841	413,750	9,399,398	26,665	337,030	274,034	1,462,330	144,568	1,236,857
$100,000 under $200,000	1,570,502	14,104,443	1,351,986	48,246,349	1,253,731	40,772,924	62,248	-784,902	851,668	9,970,988	402,657	3,282,465
$200,000 under $500,000	1,204,358	17,422,605	1,232,716	72,344,928	1,165,175	56,466,883	54,111	-612,324	785,477	18,940,871	371,094	3,675,150
$500,000 under $1,000,000	317,838	9,103,782	374,633	47,514,684	349,539	35,082,171	23,136	-1,113,098	249,974	13,866,186	102,962	2,546,770
$1,000,000 or more	201,172	20,286,772	249,394	168,754,322	228,795	81,091,879	18,306	-5,043,158	169,471	87,320,609	64,777	4,701,324
Nontaxable returns, total	**858,998**	**10,804,344**	**673,502**	**22,692,491**	**607,828**	**25,548,988**	**31,526**	**3,628,752**	**428,164**	**4,415,812**	**203,480**	**3,643,557**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With no Form 1099-B										Net long-term gain from other forms (2119, 4797, etc.)	
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	**2,820,330**	**995,173,607**	**2,579,998**	**642,104,494**	**1,112,064**	**-203,245,615**	**1,413,173**	**203,494,229**	**770,455**	**53,670,731**	**2,522,840**	**492,335,947**
No adjusted gross income (includes deficits)	62,891	21,166,427	56,798	20,333,863	23,776	-3,759,076	25,096	2,406,175	21,968	5,332,687	85,864	13,561,181
$1 under $5,000	58,615	10,762,897	56,155	8,581,600	20,517	-2,614,495	20,945	253,009	21,343	686,208	18,702	549,592
$5,000 under $10,000	32,834	6,452,314	29,973	5,168,870	15,840	-1,376,972	10,424	162,549	5,992	256,078	28,159	660,383
$10,000 under $15,000	40,521	4,993,418	35,320	2,737,459	14,856	-2,176,960	16,996	335,805	12,569	256,806	20,383	306,906
$15,000 under $20,000	43,992	9,650,673	40,546	7,330,922	22,496	-2,597,900	13,170	134,930	12,740	413,078	15,404	318,521
$20,000 under $25,000	50,414	10,207,655	46,720	7,419,361	16,486	-2,616,690	17,075	227,153	12,954	55,549	28,711	515,762
$25,000 under $30,000	42,866	7,335,873	40,509	5,092,431	17,251	-2,257,910	13,304	141,247	13,166	155,716	30,371	665,798
$30,000 under $40,000	95,063	17,053,578	92,230	11,499,978	44,559	-5,881,138	35,550	371,715	27,157	699,254	58,869	1,310,464
$40,000 under $50,000	109,489	19,864,491	104,942	14,956,428	44,122	-5,573,992	37,346	429,505	39,542	1,095,434	61,694	954,267
$50,000 under $75,000	276,021	46,121,164	255,724	31,674,262	110,263	-14,582,495	124,312	2,002,159	76,107	2,137,752	178,642	4,429,875
$75,000 under $100,000	268,635	51,426,621	253,320	39,590,698	103,001	-12,371,594	114,362	2,154,938	80,494	2,690,610	177,669	4,440,097
$100,000 under $200,000	750,615	174,412,084	688,669	122,920,721	308,915	-43,820,327	376,277	12,525,873	182,398	4,854,838	592,421	25,451,021
$200,000 under $500,000	636,707	207,992,520	568,921	139,137,735	237,855	-48,178,711	367,526	28,529,076	162,898	7,853,002	678,275	69,056,470
$500,000 under $1,000,000	196,976	127,155,323	173,582	76,066,349	76,516	-29,697,291	131,125	25,706,059	52,973	4,314,376	284,704	58,700,329
$1,000,000 under $1,500,000	57,492	49,052,520	51,710	30,276,304	20,157	-6,305,289	40,601	14,245,893	16,777	1,774,967	91,915	32,276,552
$1,500,000 under $2,000,000	26,511	27,351,068	23,091	17,191,742	9,537	-3,210,424	18,984	8,838,097	7,234	1,889,196	44,833	21,024,740
$2,000,000 under $5,000,000	43,919	61,151,005	38,470	35,080,227	15,612	-6,242,411	31,387	24,491,499	14,047	4,663,132	80,171	65,849,725
$5,000,000 under $10,000,000	14,075	33,832,509	12,188	16,931,224	5,207	-3,702,214	9,846	15,695,861	5,161	2,496,789	25,666	46,415,006
$10,000,000 or more	12,691	109,191,468	11,126	50,114,319	5,098	-6,279,725	8,848	64,842,684	4,935	12,045,260	20,389	145,849,259
Taxable returns, total	**2,391,956**	**900,930,102**	**2,187,935**	**566,019,523**	**940,878**	**-182,399,713**	**1,234,735**	**197,806,490**	**643,313**	**45,295,624**	**2,175,720**	**468,521,490**
No adjusted gross income (includes deficits)	** 2,910	** 1,150,504	** 2,890	** 670,878	187	-15,806	256	503,928	160	44,865	1,628	1,669,444
$1 under $5,000	**	**	**	**	0	0	** 4,043	** 16,589	** 1,557	** 839	* 1,024	* 9,548
$5,000 under $10,000	**	**	**	**	0	0	**	**	**	**	0	0
$10,000 under $15,000	* 4,042	* 104,125	* 3,035	* 88,162	* 1,012	* -4,969	**	**	**	**	* 1,187	* 4,258
$15,000 under $20,000	12,386	1,017,616	10,388	532,635	* 6,034	* -464,610	* 6,355	* 45,261	* 3,030	* 24,891	* 4,040	* 21,708
$20,000 under $25,000	19,416	4,779,854	16,625	3,536,730	* 7,075	* -1,195,446	6,715	71,348	* 3,391	* 23,670	5,852	85,576
$25,000 under $30,000	25,789	3,388,064	24,779	2,380,880	* 6,080	* -977,280	* 7,044	* 49,683	10,648	19,779	8,148	107,273
$30,000 under $40,000	58,933	11,453,253	59,523	7,567,696	28,793	-4,406,663	17,380	94,179	16,460	615,285	17,943	191,291
$40,000 under $50,000	82,281	16,170,767	79,293	11,600,015	34,395	-5,325,136	23,218	247,513	31,043	1,001,896	43,067	356,357
$50,000 under $75,000	235,065	39,937,849	221,168	27,185,268	97,757	-13,071,928	101,091	1,422,746	62,110	1,742,094	147,072	2,612,313
$75,000 under $100,000	242,527	43,177,453	229,728	33,577,074	92,564	-10,346,462	103,009	1,731,095	73,707	2,477,178	155,906	2,956,051
$100,000 under $200,000	722,487	165,707,502	663,741	115,434,853	297,615	-43,142,926	358,699	11,644,751	178,285	4,515,027	567,043	22,730,217
$200,000 under $500,000	634,833	207,008,847	566,943	138,325,934	237,327	-48,031,383	366,387	28,368,579	161,923	7,717,048	675,483	68,254,823
$500,000 under $1,000,000	196,758	126,884,072	173,380	75,841,444	76,461	-29,686,674	130,984	25,660,411	52,898	4,304,458	284,508	58,421,198
$1,000,000 or more	154,530	280,150,197	136,441	149,277,955	55,578	-25,730,430	109,552	127,950,406	48,101	22,808,594	262,819	311,101,433
Nontaxable returns, total	**428,373**	**94,243,505**	**392,062**	**76,084,971**	**171,186**	**-20,845,902**	**178,438**	**5,687,739**	**127,142**	**8,375,107**	**347,121**	**23,814,457**

Footnotes at end of table.

Table 1.4A. Returns with Gain or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued									
	Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term gain from partnership/S corporation		Net long-term loss from partnership/S corporation		Schedule D capital gain distributions		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	**205,237**	**3,752,365**	**1,421,970**	**372,113,338**	**543,071**	**19,129,875**	**11,062,511**	**65,827,708**	**3,310,661**	**279,429,941**
No adjusted gross income (includes deficits)	10,912	283,502	28,264	3,677,564	18,019	1,690,671	151,862	499,013	226,417	35,244,735
$1 under $5,000	4,009	6,563	15,856	28,797	7,837	29,262	198,786	215,880	124,151	4,880,718
$5,000 under $10,000	2,868	25,638	14,086	52,720	7,579	85,973	198,243	286,946	127,627	6,386,169
$10,000 under $15,000	2,337	11,534	13,819	90,144	4,772	72,964	214,918	338,407	96,772	5,018,974
$15,000 under $20,000	4,147	39,896	17,486	151,925	7,652	37,489	191,309	454,133	92,134	4,979,748
$20,000 under $25,000	4,330	4,817	11,350	128,683	3,541	124,325	203,780	426,181	82,332	4,325,413
$25,000 under $30,000	1,539	17,535	11,133	162,120	4,364	107,835	204,882	411,666	63,152	5,587,899
$30,000 under $40,000	5,097	27,763	29,919	427,507	4,533	151,928	383,601	1,017,721	141,531	8,146,837
$40,000 under $50,000	6,278	25,939	30,502	343,287	16,366	163,250	434,032	1,063,953	127,929	8,195,540
$50,000 under $75,000	20,203	134,378	96,532	983,608	27,267	339,891	1,207,671	3,791,931	327,201	18,796,606
$75,000 under $100,000	18,240	496,293	86,053	968,582	40,088	297,395	1,138,395	3,918,132	314,427	16,623,372
$100,000 under $200,000	43,595	418,430	283,280	6,192,195	121,645	1,802,514	3,044,109	14,424,686	790,660	51,316,456
$200,000 under $500,000	52,914	695,924	362,451	15,668,756	150,734	2,934,624	2,398,376	18,158,654	570,246	51,236,774
$500,000 under $1,000,000	14,496	244,008	190,450	19,401,057	65,795	1,900,249	655,354	7,795,578	146,302	22,071,586
$1,000,000 under $1,500,000	5,267	140,105	75,169	13,441,681	22,536	1,190,218	181,588	2,955,957	35,545	7,501,472
$1,500,000 under $2,000,000	2,265	77,587	39,263	11,715,679	10,862	911,899	78,901	1,777,904	14,177	3,925,583
$2,000,000 under $5,000,000	4,218	271,577	71,942	42,744,957	19,384	2,041,143	119,472	3,530,212	21,181	8,742,031
$5,000,000 under $10,000,000	1,302	94,434	24,288	39,240,332	5,798	1,589,851	33,674	1,686,860	5,451	5,377,544
$10,000,000 or more	1,218	736,439	20,127	216,693,745	4,301	3,658,393	23,556	3,073,894	3,425	11,072,483
Taxable returns, total	**169,350**	**2,768,444**	**1,273,093**	**365,457,723**	**484,723**	**16,261,898**	**9,595,252**	**61,295,083**	**2,494,999**	**204,229,170**
No adjusted gross income (includes deficits)	28	5,451	499	476,683	139	66,643	545	15,063	659	1,545,900
$1 under $5,000	0	0	* 2,022	* 2,539	** 2,663	** 11,280	11,205	18,709	* 1,096	* 30,056
$5,000 under $10,000	0	0	* 3,028	* 5,633	0	0	* 8,171	* 9,430	* 1,125	* 16,805
$10,000 under $15,000	** 3,544	** 2,171	* 3,034	* 14,903	**	**	23,881	67,472	9,949	229,538
$15,000 under $20,000	**	**	* 5,056	* 31,297	* 3,028	* 1,048	54,415	49,567	32,556	1,415,807
$20,000 under $25,000	**	**	* 5,127	* 6,170	* 12	* 1,475	90,368	121,000	36,978	1,214,535
$25,000 under $30,000	* 1,360	* 13,485	* 3,429	* 26,011	* 1,555	* 63,467	112,584	207,931	29,189	1,189,502
$30,000 under $40,000	2,518	12,547	12,722	93,862	* 2,332	* 2,278	265,279	440,389	104,096	5,138,755
$40,000 under $50,000	3,827	5,978	23,339	157,324	15,006	135,654	362,090	756,842	104,975	6,313,427
$50,000 under $75,000	17,949	78,713	82,373	513,284	24,883	292,452	1,096,762	3,252,771	297,707	16,338,140
$75,000 under $100,000	15,622	87,098	79,005	670,844	38,830	277,837	1,096,436	3,645,071	305,371	14,993,010
$100,000 under $200,000	43,000	377,720	271,636	5,254,622	117,525	1,566,719	2,987,118	13,795,502	777,094	48,768,534
$200,000 under $500,000	52,769	666,205	360,807	15,363,608	150,176	2,811,471	2,394,238	18,105,263	568,544	50,599,362
$500,000 under $1,000,000	14,473	199,140	190,329	19,311,495	65,734	1,874,765	655,116	7,790,134	146,033	21,948,539
$1,000,000 or more	14,260	1,319,935	230,687	323,529,449	62,842	9,156,808	437,043	13,019,938	79,628	34,487,260
Nontaxable returns, total	**35,887**	**983,921**	**148,878**	**6,655,615**	**58,348**	**2,867,978**	**1,467,259**	**4,532,625**	**815,662**	**75,200,771**

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

** Data combined to prevent disclosure of specific taxpayer information.

NOTE: Detail may not add to totals because of rounding.

As reference for Forms in column headings:
Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
Form 2119, Sale of Your Home
Form 4684, Casualties and Thefts
Form 4797, Sales of Business Property
Form 6781, Gains and Losses From Section 1256 Contracts and Straddles
Form 8824, Like-Kind Exchanges
Form 8949, Sales and Other Dispositions of Capital Assets
Schedule D, Capital Gains and Losses.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income	
			Number of returns	Amount
	(1)	(2)	(3)	(4)
All returns, total	**161,336,659 (161,281,232 , 161,392,087)**	**14,833,956,956 (14,811,151,688 , 14,856,762,224)**	**159,671,219 (159,575,070 , 159,767,368)**	**14,977,662,516 (14,954,859,425 , 15,000,465,607)**
No adjusted gross income	3,254,225 (3,162,577 , 3,345,873)	-164,160,281 (-169,408,765 , -158,911,796)	1,588,785 (1,542,202 , 1,635,368)	-161,787,130 (-167,038,299 , -156,535,962)
$1 under $5,000	8,195,781 (8,027,363 , 8,364,200)	19,538,869 (19,052,315 , 20,025,422)	8,195,781 (8,027,363 , 8,364,200)	20,403,517 (19,876,718 , 20,930,315)
$5,000 under $10,000	8,747,727 (8,573,911 , 8,921,542)	66,070,756 (64,731,635 , 67,409,877)	8,747,727 (8,573,911 , 8,921,542)	67,454,639 (66,079,434 , 68,829,845)
$10,000 under $15,000	9,642,321 (9,461,459 , 9,823,183)	120,502,825 (118,225,294 , 122,780,356)	9,642,321 (9,461,459 , 9,823,183)	123,188,503 (120,852,523 , 125,524,483)
$15,000 under $20,000	9,058,382 (8,881,948 , 9,234,816)	157,738,693 (154,653,830 , 160,823,555)	9,058,382 (8,881,948 , 9,234,816)	160,603,930 (157,457,958 , 163,749,902)
$20,000 under $25,000	8,035,277 (7,867,224 , 8,203,329)	180,311,082 (176,531,291 , 184,090,872)	8,035,277 (7,867,224 , 8,203,329)	182,617,871 (178,785,579 , 186,450,164)
$25,000 under $30,000	8,005,289 (7,837,295 , 8,173,283)	219,958,083 (215,335,089 , 224,581,077)	8,005,289 (7,837,295 , 8,173,283)	222,535,852 (217,853,582 , 227,218,123)
$30,000 under $40,000	15,771,561 (15,545,660 , 15,997,463)	550,490,149 (542,572,969 , 558,407,330)	15,771,561 (15,545,660 , 15,997,463)	555,599,556 (547,601,624 , 563,597,487)
$40,000 under $50,000	13,255,063 (13,044,360 , 13,465,766)	593,955,496 (584,490,932 , 603,420,060)	13,255,063 (13,044,360 , 13,465,766)	599,045,431 (589,493,638 , 608,597,225)
$50,000 under $75,000	23,805,797 (23,546,868 , 24,064,726)	1,466,486,055 (1,450,625,766 , 1,482,346,344)	23,805,797 (23,546,868 , 24,064,726)	1,478,293,850 (1,462,299,894 , 1,494,287,807)
$75,000 under $100,000	15,181,035 (14,985,026 , 15,377,044)	1,315,619,561 (1,298,536,610 , 1,332,702,512)	15,181,035 (14,985,026 , 15,377,044)	1,325,631,256 (1,308,397,146 , 1,342,865,366)
$100,000 under $200,000	25,887,136 (25,693,288 , 26,080,985)	3,567,047,571 (3,541,606,962 , 3,592,488,181)	25,887,136 (25,693,288 , 26,080,985)	3,597,197,930 (3,571,559,857 , 3,622,836,002)
$200,000 under $500,000	10,017,626 (9,914,233 , 10,121,018)	2,891,064,828 (2,866,132,639 , 2,915,997,016)	10,017,626 (9,914,233 , 10,121,018)	2,924,192,534 (2,899,086,617 , 2,949,298,450)
$500,000 under $1,000,000	1,674,608 (1,656,673 , 1,692,542)	1,124,299,469 (1,112,017,953 , 1,136,580,985)	1,674,608 (1,656,673 , 1,692,542)	1,140,608,327 (1,128,157,217 , 1,153,059,436)
$1,000,000 under $1,500,000	360,882 (355,619 , 366,144)	435,177,502 (428,780,940 , 441,574,064)	360,882 (355,619 , 366,144)	441,026,490 (434,544,842 , 447,508,137)
$1,500,000 under $2,000,000	148,221 (144,955 , 151,488)	254,476,785 (249,084,308 , 259,869,263)	148,221 (144,955 , 151,488)	257,432,817 (251,997,339 , 262,868,295)
$2,000,000 under $5,000,000	208,129 (206,634 , 209,625)	621,044,404 (616,843,695 , 625,245,113)	208,129 (206,634 , 209,625)	626,114,400 (621,880,278 , 630,348,521)
$5,000,000 under $10,000,000	52,968 (52,484 , 53,452)	362,815,724 (359,554,544 , 366,076,905)	52,968 (52,484 , 53,452)	364,333,497 (361,059,404 , 367,607,590)
$10,000,000 or more	34,630 (34,625 , 34,635)	1,051,519,384 (1,051,454,845 , 1,051,583,924)	34,630 (34,625 , 34,635)	1,053,169,247 (1,053,104,619 , 1,053,233,875)
Taxable returns, total	**110,640,128 (110,328,386 , 110,951,870)**	**14,014,009,625 (13,989,003,758 , 14,039,015,492)**	**110,640,127 (110,328,385 , 110,951,869)**	**14,137,635,836 (14,112,535,814 , 14,162,735,859)**
No adjusted gross income	3,843 (1,996 , 5,690)	-9,734,295 (-9,997,801 , -9,470,789)	3,842 (1,995 , 5,689)	-9,706,935 (-9,965,707 , -9,448,163)
$1 under $5,000	105,475 (85,367 , 125,582)	331,664 (264,158 , 399,171)	105,475 (85,367 , 125,582)	333,413 (265,569 , 401,257)
$5,000 under $10,000	119,109 (97,797 , 140,421)	878,182 (718,711 , 1,037,652)	119,109 (97,797 , 140,421)	881,941 (722,064 , 1,041,817)
$10,000 under $15,000	1,370,355 (1,298,269 , 1,442,441)	19,112,665 (18,105,407 , 20,119,923)	1,370,355 (1,298,269 , 1,442,441)	19,240,549 (18,226,376 , 20,254,721)
$15,000 under $20,000	4,429,445 (4,302,207 , 4,556,683)	77,383,332 (75,152,694 , 79,613,970)	4,429,445 (4,302,207 , 4,556,683)	78,044,967 (75,793,189 , 80,296,744)
$20,000 under $25,000	4,393,888 (4,267,076 , 4,520,699)	98,787,235 (95,930,036 , 101,644,435)	4,393,888 (4,267,076 , 4,520,699)	99,636,265 (96,752,775 , 102,519,756)
$25,000 under $30,000	4,801,988 (4,669,674 , 4,934,303)	132,247,818 (128,598,540 , 135,897,096)	4,801,988 (4,669,674 , 4,934,303)	133,387,909 (129,704,839 , 137,070,978)
$30,000 under $40,000	10,791,934 (10,599,720 , 10,984,148)	377,838,200 (371,082,438 , 384,593,962)	10,791,934 (10,599,720 , 10,984,148)	380,659,480 (373,848,911 , 387,470,048)
$40,000 under $50,000	10,680,343 (10,488,601 , 10,872,085)	479,522,952 (470,894,121 , 488,151,783)	10,680,343 (10,488,601 , 10,872,085)	482,912,953 (474,218,460 , 491,607,447)
$50,000 under $75,000	21,378,339 (21,129,506 , 21,627,172)	1,321,300,231 (1,305,993,830 , 1,336,606,632)	21,378,339 (21,129,506 , 21,627,172)	1,330,891,468 (1,315,466,939 , 1,346,315,996)
$75,000 under $100,000	14,549,648 (14,356,111 , 14,743,186)	1,262,289,876 (1,245,404,783 , 1,279,174,968)	14,549,648 (14,356,111 , 14,743,186)	1,271,436,475 (1,254,407,855 , 1,288,465,094)
$100,000 under $200,000	25,547,389 (25,353,389 , 25,741,389)	3,524,738,541 (3,499,210,018 , 3,550,267,063)	25,547,389 (25,353,389 , 25,741,389)	3,554,229,369 (3,528,503,445 , 3,579,955,293)
$200,000 under $500,000	9,992,304 (9,888,926 , 10,095,681)	2,884,421,405 (2,859,489,464 , 2,909,353,347)	9,992,304 (9,888,926 , 10,095,681)	2,917,461,539 (2,892,355,786 , 2,942,567,291)
$500,000 under $1,000,000	1,672,148 (1,654,213 , 1,690,082)	1,122,634,305 (1,110,352,789 , 1,134,915,821)	1,672,148 (1,654,213 , 1,690,082)	1,138,936,436 (1,126,485,326 , 1,151,387,546)
$1,000,000 or more	803,922 (798,615 , 809,228)	2,722,257,513 (2,714,631,071 , 2,729,883,955)	803,922 (798,615 , 809,228)	2,739,290,009 (2,731,588,818 , 2,746,991,200)
Nontaxable returns, total	**50,696,531 (50,385,551 , 51,007,512)**	**819,947,331 (808,140,890 , 831,753,772)**	**49,031,092 (48,721,185 , 49,341,000)**	**840,026,680 (828,078,951 , 851,974,408)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total wages			
	Total [1]		Total from Form W-2 wages	
	Number of returns	Amount	Number of returns	Amount
	(5)	(6)	(7)	(8)
All returns, total	**128,387,726 (128,088,354 , 128,687,098)**	**9,738,950,972 (9,707,391,635 , 9,770,510,310)**	**122,816,828 (122,500,001 , 123,133,655)**	**9,360,356,986 (9,328,266,519 , 9,392,447,453)**
No adjusted gross income	535,529 (503,532 , 567,525)	26,549,822 (24,708,885 , 28,390,760)	408,768 (382,023 , 435,514)	19,760,746 (18,294,206 , 21,227,285)
$1 under $5,000	4,526,748 (4,398,407 , 4,655,089)	20,111,860 (18,732,715 , 21,491,006)	4,138,046 (4,015,041 , 4,261,051)	15,223,075 (14,277,416 , 16,168,734)
$5,000 under $10,000	6,288,131 (6,138,386 , 6,437,875)	49,932,161 (48,410,504 , 51,453,817)	5,779,201 (5,635,177 , 5,923,225)	45,056,115 (43,679,519 , 46,432,710)
$10,000 under $15,000	6,711,329 (6,556,908 , 6,865,751)	83,472,741 (81,225,337 , 85,720,144)	6,321,903 (6,171,681 , 6,472,126)	77,799,869 (75,683,335 , 79,916,404)
$15,000 under $20,000	6,711,424 (6,557,013 , 6,865,835)	114,917,988 (111,961,108 , 117,874,869)	6,353,621 (6,203,043 , 6,504,199)	107,900,091 (105,066,120 , 110,734,063)
$20,000 under $25,000	6,413,397 (6,262,001 , 6,564,793)	142,024,298 (138,448,822 , 145,599,775)	6,098,695 (5,950,798 , 6,246,593)	134,611,279 (131,157,512 , 138,065,047)
$25,000 under $30,000	6,580,422 (6,427,130 , 6,733,714)	179,101,569 (174,685,887 , 183,517,251)	6,285,471 (6,135,408 , 6,435,533)	171,029,691 (166,719,350 , 175,340,032)
$30,000 under $40,000	13,512,882 (13,302,327 , 13,723,438)	458,154,921 (450,704,367 , 465,605,476)	12,942,408 (12,735,654 , 13,149,161)	438,443,664 (431,175,729 , 445,711,599)
$40,000 under $50,000	11,461,901 (11,264,914 , 11,658,887)	491,501,148 (482,778,550 , 500,223,747)	11,040,117 (10,846,326 , 11,233,907)	473,399,362 (464,838,867 , 481,959,856)
$50,000 under $75,000	20,174,516 (19,927,937 , 20,421,095)	1,150,473,333 (1,135,920,479 , 1,165,026,188)	19,416,735 (19,173,668 , 19,659,801)	1,107,029,491 (1,092,702,625 , 1,121,356,357)
$75,000 under $100,000	12,691,167 (12,505,641 , 12,876,692)	987,573,283 (972,361,706 , 1,002,784,859)	12,275,447 (12,091,906 , 12,458,988)	955,107,266 (940,087,145 , 970,127,388)
$100,000 under $200,000	21,959,412 (21,760,888 , 22,157,936)	2,619,600,305 (2,594,391,201 , 2,644,809,409)	21,294,045 (21,095,385 , 21,492,704)	2,540,398,250 (2,515,211,254 , 2,565,585,247)
$200,000 under $500,000	8,723,740 (8,621,337 , 8,826,143)	2,010,514,162 (1,987,621,511 , 2,033,406,813)	8,452,361 (8,350,645 , 8,554,078)	1,950,041,568 (1,927,282,749 , 1,972,800,387)
$500,000 under $1,000,000	1,436,001 (1,417,856 , 1,454,146)	652,360,162 (641,995,231 , 662,725,093)	1,387,481 (1,369,346 , 1,405,615)	630,453,243 (620,155,998 , 640,750,488)
$1,000,000 under $1,500,000	300,870 (295,739 , 306,001)	201,078,168 (196,481,020 , 205,675,316)	286,612 (281,528 , 291,697)	191,518,553 (186,996,648 , 196,040,458)
$1,500,000 under $2,000,000	121,422 (118,348 , 124,495)	101,222,017 (97,758,608 , 104,685,427)	115,012 (112,006 , 118,017)	95,988,770 (92,604,396 , 99,373,144)
$2,000,000 under $5,000,000	168,281 (166,819 , 169,744)	202,143,391 (199,443,223 , 204,843,559)	157,241 (155,796 , 158,685)	188,967,400 (186,333,019 , 191,601,782)
$5,000,000 under $10,000,000	42,749 (42,290 , 43,209)	95,902,801 (94,103,651 , 97,701,951)	39,158 (38,710 , 39,605)	88,131,924 (86,394,945 , 89,868,903)
$10,000,000 or more	27,805 (27,800 , 27,810)	152,316,841 (152,311,970 , 152,321,711)	24,508 (24,508 , 24,508)	129,496,628 (129,496,628 , 129,496,628)
Taxable returns, total	**93,333,204 (92,983,391 , 93,683,016)**	**8,940,029,743 (8,907,721,237 , 8,972,338,250)**	**90,038,893 (89,685,951 , 90,391,835)**	**8,620,502,509 (8,587,800,281 , 8,653,204,738)**
No adjusted gross income	2,317 (881 , 3,754)	350,570 (201,515 , 499,625)	2,134 (700 , 3,567)	312,066 (163,536 , 460,597)
$1 under $5,000	42,840 (30,015 , 55,665)	229,732 (69,311 , 390,153)	38,284 (26,121 , 50,447)	122,126 (57,062 , 187,191)
$5,000 under $10,000	78,328 (60,998 , 95,658)	486,528 (294,585 , 678,471)	72,975 (56,228 , 89,722)	380,124 (279,174 , 481,074)
$10,000 under $15,000	1,186,576 (1,119,374 , 1,253,779)	16,541,605 (15,534,284 , 17,548,926)	1,147,012 (1,080,919 , 1,213,106)	15,898,845 (14,920,298 , 16,877,392)
$15,000 under $20,000	3,468,170 (3,354,909 , 3,581,432)	59,770,947 (57,717,488 , 61,824,407)	3,353,562 (3,242,107 , 3,465,017)	57,550,952 (55,562,641 , 59,539,263)
$20,000 under $25,000	3,611,910 (3,496,381 , 3,727,438)	79,646,635 (77,002,403 , 82,290,867)	3,467,332 (3,354,042 , 3,580,622)	76,476,509 (73,888,198 , 79,064,821)
$25,000 under $30,000	4,042,971 (3,921,026 , 4,164,917)	109,385,821 (105,935,203 , 112,836,439)	3,845,173 (3,726,109 , 3,964,237)	103,864,971 (100,514,658 , 107,215,285)
$30,000 under $40,000	9,073,949 (8,896,705 , 9,251,193)	305,242,003 (299,061,314 , 311,422,691)	8,646,391 (8,472,915 , 8,819,867)	290,723,697 (284,700,468 , 296,746,927)
$40,000 under $50,000	9,169,143 (8,990,711 , 9,347,576)	391,650,651 (383,813,032 , 399,488,269)	8,830,079 (8,654,643 , 9,005,515)	377,396,644 (369,698,347 , 385,094,942)
$50,000 under $75,000	18,001,461 (17,765,714 , 18,237,207)	1,028,579,919 (1,014,655,624 , 1,042,504,215)	17,341,258 (17,108,891 , 17,573,625)	990,971,634 (977,258,897 , 1,004,684,370)
$75,000 under $100,000	12,155,642 (11,972,775 , 12,338,509)	946,050,428 (931,061,767 , 961,039,089)	11,775,197 (11,594,242 , 11,956,153)	916,524,780 (901,714,094 , 931,335,465)
$100,000 under $200,000	21,701,690 (21,503,469 , 21,899,911)	2,593,179,236 (2,567,983,191 , 2,618,375,281)	21,068,354 (20,870,004 , 21,266,704)	2,518,066,473 (2,492,888,385 , 2,543,244,560)
$200,000 under $500,000	8,703,225 (8,600,846 , 8,805,604)	2,005,818,913 (1,982,930,473 , 2,028,707,353)	8,441,967 (8,340,264 , 8,543,671)	1,948,073,662 (1,925,317,438 , 1,970,829,886)
$500,000 under $1,000,000	1,434,463 (1,416,318 , 1,452,608)	651,538,718 (641,173,787 , 661,903,649)	1,386,892 (1,368,757 , 1,405,026)	630,218,963 (619,921,718 , 640,516,208)
$1,000,000 or more	660,518 (655,125 , 665,910)	751,558,036 (745,478,748 , 757,637,324)	622,283 (616,897 , 627,668)	693,921,061 (687,933,232 , 699,908,891)
Nontaxable returns, total	**35,054,522 (34,757,958 , 35,351,087)**	**798,921,229 (788,628,746 , 809,213,713)**	**32,777,935 (32,486,922 , 33,068,947)**	**739,854,477 (730,000,507 , 749,708,446)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total wages—continued			
	Household employee wages not reported on Form W-2		Tip income not reported on Form W-2 wages	
	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)
All returns, total	**402,684 (363,599 , 441,768)**	**4,084,218 (3,593,308 , 4,575,128)**	**95,893 (76,824 , 114,962)**	**245,854 (144,566 , 347,142)**
No adjusted gross income	* 2,622 (-69 , 5,314)	* 85,743 (-30,384 , 201,870)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	27,177 (16,933 , 37,421)	76,846 (43,013 , 110,678)	** 6,566 (1,633 , 11,499)	** 1,215 (51 , 2,377)
$5,000 under $10,000	53,075 (38,805 , 67,346)	319,446 (220,221 , 418,670)	12,111 (5,262 , 18,959)	5,628 (444 , 10,813)
$10,000 under $15,000	102,057 (82,275 , 121,839)	861,139 (671,668 , 1,050,611)	17,039 (8,946 , 25,133)	37,777 (13,138 , 62,416)
$15,000 under $20,000	125,871 (103,926 , 147,816)	1,429,777 (1,145,701 , 1,713,853)	12,063 (5,242 , 18,884)	37,172 (5,445 , 68,899)
$20,000 under $25,000	53,990 (39,604 , 68,377)	849,121 (603,138 , 1,095,104)	10,044 (3,822 , 16,265)	23,736 (474 , 46,998)
$25,000 under $30,000	* 8,047 (2,474 , 13,621)	* 143,571 (32,391 , 254,750)	* 6,055 (1,213 , 10,898)	* 29,740 (-11,362 , 70,842)
$30,000 under $40,000	** 20,388 (11,572 , 29,204)	** 240,011 (86,347 , 393,676)	* 6,395 (1,507 , 11,284)	* 4,802 (-633 , 10,237)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	* 6,055 (1,213 , 10,898)	* 45,331 (-11,892 , 102,553)
$50,000 under $75,000	** 0 (0 , 0)	** 0 (0 , 0)	* 6,010 (1,203 , 10,817)	* 11,405 (-2,678 , 25,488)
$75,000 under $100,000	* 4,021 (88 , 7,953)	* 13,642 (-8,675 , 35,959)	* 4,059 (123 , 7,996)	* 1,998 (-726 , 4,723)
$100,000 under $200,000	2,862 (-73 , 5,798)	36,381 (-22,781 , 95,542)	** 9,254 (3,561 , 14,947)	** 34,758 (-18,893 , 88,409)
$200,000 under $500,000	** 2,571 (250 , 4,894)	** 28,542 (22,808 , 34,276)	** 0 (0 , 0)	** 0 (0 , 0)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	* 222 (-75 , 519)	* 113 (-46 , 272)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 19 (2 , 37)	** 12,178 (12,134 , 12,223)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**23,429 (14,273 , 32,585)**	**153,218 (58,769 , 247,667)**	**45,798 (32,667 , 58,928)**	**101,941 (29,122 , 174,760)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	* 4,040 (86 , 7,994)	* 4,566 (-658 , 9,791)
$15,000 under $20,000	** 5,046 (625 , 9,467)	** 49,236 (-3,078 , 101,551)	* 6,032 (1,209 , 10,855)	* 3,631 (-1,487 , 8,748)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	* 6,031 (1,208 , 10,854)	* 4,862 (-590 , 10,314)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3,028 (-397 , 6,452)	* 1,222 (-500 , 2,944)
$30,000 under $40,000	** 9,037 (3,136 , 14,939)	** 48,304 (1,804 , 94,802)	* 2,358 (-516 , 5,233)	* 422 (-141 , 986)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	* 5,046 (625 , 9,467)	* 28,124 (-18,117 , 74,366)
$50,000 under $75,000	** 0 (0 , 0)	** 0 (0 , 0)	* 6,010 (1,203 , 10,817)	* 11,405 (-2,678 , 25,488)
$75,000 under $100,000	* 4,018 (85 , 7,950)	* 13,027 (-9,291 , 35,344)	* 4,059 (123 , 7,996)	* 1,998 (-726 , 4,723)
$100,000 under $200,000	* 2,822 (-113 , 5,757)	* 33,042 (-26,042 , 92,126)	** 8,951 (3,289 , 14,614)	** 33,419 (-20,173 , 87,010)
$200,000 under $500,000	** 2,505 (183 , 4,827)	** 9,610 (3,876 , 15,344)	** 0 (0 , 0)	** 0 (0 , 0)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	* 222 (-75 , 519)	* 113 (-46 , 272)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	* 20 (2 , 37)	* 12,179 (12,134 , 12,223)
Nontaxable returns, total	**379,255 (341,255 , 417,255)**	**3,931,000 (3,449,238 , 4,412,762)**	**50,095 (36,263 , 63,928)**	**143,913 (73,505 , 214,321)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total wages—continued			
	Taxable dependent care benefits from Form 2441		Wages from Form 8919	
	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)
All returns, total	**396,180 (362,372 , 429,989)**	**724,917 (643,463 , 806,371)**	**52,828 (39,174 , 66,481)**	**450,317 (285,604 , 615,030)**
No adjusted gross income	438 (-1 , 876)	1,549 (-373 , 3,471)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	** 5,047 (626 , 9,468)	** 177 (-76 , 431)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	** 4,354 (367 , 8,340)	** 17,532 (-1,121 , 36,186)
$10,000 under $15,000	* 4,998 (620 , 9,377)	* 5,428 (-4,235 , 15,091)	* 5,046 (625 , 9,467)	* 23,185 (-6,140 , 52,510)
$15,000 under $20,000	* 6,532 (1,631 , 11,433)	* 2,202 (-665 , 5,069)	* 6,055 (1,213 , 10,898)	* 62,954 (4,010 , 121,897)
$20,000 under $25,000	12,193 (5,354 , 19,032)	6,089 (1,356 , 10,822)	* 4,013 (82 , 7,943)	* 17,497 (-4,994 , 39,989)
$25,000 under $30,000	11,152 (4,623 , 17,681)	6,140 (500 , 11,780)	* 3,003 (-394 , 6,400)	* 36,203 (-22,010 , 94,417)
$30,000 under $40,000	17,038 (8,947 , 25,129)	12,230 (691 , 23,769)	* 3,964 (81 , 7,846)	* 14,555 (-3,916 , 33,026)
$40,000 under $50,000	12,106 (5,261 , 18,951)	14,681 (-133 , 29,495)	** 6,120 (1,299 , 10,941)	** 69,258 (-33,277 , 171,793)
$50,000 under $75,000	33,245 (21,938 , 44,552)	46,794 (22,266 , 71,323)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	29,214 (18,761 , 39,667)	44,417 (22,934 , 65,900)	** 15,304 (7,678 , 22,931)	** 75,981 (23,356 , 128,606)
$100,000 under $200,000	122,171 (100,941 , 143,401)	263,813 (203,400 , 324,227)	** 0 (0 , 0)	** 0 (0 , 0)
$200,000 under $500,000	** 134,377 (120,540 , 148,214)	** 297,468 (259,975 , 334,962)	** 4,317 (2,303 , 6,331)	** 55,528 (15,493 , 95,564)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	4,276 (3,480 , 5,072)	13,321 (10,386 , 16,255)	254 (63 , 444)	4,352 (-799 , 9,503)
$1,500,000 under $2,000,000	1,277 (946 , 1,609)	3,966 (2,832 , 5,100)	* 105 (-7 , 218)	* 5,792 (-3,888 , 15,472)
$2,000,000 under $5,000,000	1,688 (1,493 , 1,883)	5,295 (4,582 , 6,008)	214 (149 , 280)	42,271 (-3,076 , 87,619)
$5,000,000 under $10,000,000	299 (253 , 345)	945 (775 , 1,115)	41 (25 , 57)	22,383 (-11,547 , 56,314)
$10,000,000 or more	130 (130 , 130)	401 (401 , 401)	37 (37 , 37)	2,824 (2,824 , 2,824)
Taxable returns, total	**338,255 (307,830 , 368,679)**	**672,840 (594,444 , 751,237)**	**32,369 (21,954 , 42,783)**	**261,155 (163,213 , 359,097)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 5,022 (622 , 9,421)	** 33,558 (-9,500 , 76,616)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	** 5,046 (625 , 9,467)	** 1,385 (-19 , 2,790)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	* 9,078 (3,150 , 15,005)	* 3,483 (-1,034 , 7,999)	* 2,979 (-390 , 6,348)	* 13,492 (-4,862 , 31,845)
$40,000 under $50,000	* 8,074 (2,482 , 13,666)	* 12,228 (-2,163 , 26,619)	** 5,113 (714 , 9,512)	** 17,688 (154 , 35,222)
$50,000 under $75,000	26,121 (16,090 , 36,152)	33,710 (12,719 , 54,701)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	28,087 (17,816 , 38,359)	41,761 (20,662 , 62,859)	** 14,297 (6,928 , 21,665)	** 63,379 (16,860 , 109,897)
$100,000 under $200,000	119,853 (98,814 , 140,891)	259,000 (198,830 , 319,170)	** 0 (0 , 0)	** 0 (0 , 0)
$200,000 under $500,000	** 134,326 (120,489 , 148,163)	** 297,346 (259,852 , 334,839)	** 4,307 (2,293 , 6,321)	** 55,415 (15,380 , 95,451)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	7,670 (6,786 , 8,555)	23,927 (20,699 , 27,156)	651 (420 , 882)	77,623 (19,936 , 135,311)
Nontaxable returns, total	**57,925 (43,171 , 72,680)**	**52,076 (29,951 , 74,202)**	**20,459 (11,628 , 29,290)**	**189,162 (56,730 , 321,595)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total wages—continued		Taxable interest	
	Other earned income			
	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)
All returns, total	**1,220,775 (1,160,730 , 1,280,819)**	**53,391,951 (49,947,713 , 56,836,189)**	**49,736,855 (49,424,912 , 50,048,798)**	**133,596,569 (131,518,183 , 135,674,956)**
No adjusted gross income	56,398 (43,175 , 69,620)	2,721,862 (1,951,465 , 3,492,258)	679,966 (644,523 , 715,408)	3,365,630 (3,193,760 , 3,537,499)
$1 under $5,000	79,287 (62,205 , 96,368)	3,256,238 (2,343,437 , 4,169,039)	1,665,026 (1,586,655 , 1,743,396)	498,432 (426,634 , 570,230)
$5,000 under $10,000	37,978 (26,032 , 49,923)	857,362 (394,681 , 1,320,042)	1,280,664 (1,211,857 , 1,349,470)	675,967 (559,425 , 792,510)
$10,000 under $15,000	55,747 (41,261 , 70,234)	1,190,143 (651,462 , 1,728,824)	1,375,568 (1,304,062 , 1,447,073)	757,213 (642,552 , 871,875)
$15,000 under $20,000	38,932 (26,938 , 50,927)	996,659 (485,139 , 1,508,179)	1,331,696 (1,261,399 , 1,401,992)	858,052 (714,644 , 1,001,460)
$20,000 under $25,000	38,800 (26,658 , 50,942)	671,565 (353,448 , 989,681)	1,266,528 (1,197,730 , 1,335,326)	746,963 (582,883 , 911,043)
$25,000 under $30,000	38,843 (26,703 , 50,982)	724,375 (345,784 , 1,102,966)	1,342,809 (1,272,103 , 1,413,516)	825,814 (681,785 , 969,843)
$30,000 under $40,000	85,463 (67,480 , 103,447)	1,933,800 (1,173,096 , 2,694,503)	2,570,802 (2,473,458 , 2,668,145)	1,844,279 (1,564,570 , 2,123,987)
$40,000 under $50,000	49,485 (35,792 , 63,178)	1,077,931 (497,630 , 1,658,232)	2,667,327 (2,568,185 , 2,766,470)	1,577,729 (1,352,972 , 1,802,485)
$50,000 under $75,000	136,777 (114,078 , 159,476)	3,043,032 (2,185,830 , 3,900,234)	6,774,179 (6,622,623 , 6,925,735)	5,341,764 (4,842,686 , 5,840,842)
$75,000 under $100,000	95,536 (76,702 , 114,370)	2,432,137 (1,646,434 , 3,217,840)	5,800,861 (5,663,152 , 5,938,569)	4,965,163 (4,470,552 , 5,459,774)
$100,000 under $200,000	206,587 (179,728 , 233,447)	7,901,417 (6,236,934 , 9,565,901)	13,454,221 (13,276,918 , 13,631,523)	17,661,595 (16,445,406 , 18,877,783)
$200,000 under $500,000	199,573 (182,312 , 216,834)	10,461,127 (8,813,397 , 12,108,856)	7,280,415 (7,188,951 , 7,371,880)	20,375,918 (19,200,738 , 21,551,098)
$500,000 under $1,000,000	60,694 (55,432 , 65,956)	5,906,503 (4,764,473 , 7,048,533)	1,476,964 (1,458,762 , 1,495,167)	11,558,538 (10,865,415 , 12,251,661)
$1,000,000 under $1,500,000	16,094 (14,617 , 17,572)	2,546,018 (1,994,282 , 3,097,755)	339,954 (334,740 , 345,167)	6,183,046 (5,797,669 , 6,568,422)
$1,500,000 under $2,000,000	7,329 (6,546 , 8,112)	1,122,637 (801,372 , 1,443,903)	141,749 (138,562 , 144,937)	4,095,630 (3,893,109 , 4,298,150)
$2,000,000 under $5,000,000	11,429 (10,948 , 11,910)	3,184,875 (2,823,523 , 3,546,228)	201,919 (200,429 , 203,410)	12,342,959 (12,053,364 , 12,632,555)
$5,000,000 under $10,000,000	3,455 (3,303 , 3,607)	1,392,913 (1,176,827 , 1,608,998)	51,995 (51,513 , 52,476)	8,523,479 (8,311,355 , 8,735,604)
$10,000,000 or more	2,367 (2,367 , 2,367)	1,971,357 (1,971,357 , 1,971,357)	34,213 (34,208 , 34,218)	31,398,399 (31,395,855 , 31,400,944)
Taxable returns, total	**782,819 (736,832 , 828,806)**	**35,434,411 (32,615,247 , 38,253,574)**	**40,988,634 (40,710,065 , 41,267,204)**	**124,510,755 (122,491,898 , 126,529,613)**
No adjusted gross income	** 2,018 (-318 , 4,353)	** 53,204 (-36,087 , 142,496)	2,366 (1,305 , 3,427)	435,671 (395,862 , 475,480)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	37,443 (25,498 , 49,389)	15,892 (-5,769 , 37,552)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	47,726 (34,267 , 61,184)	18,324 (6,662 , 29,986)
$10,000 under $15,000	* 4,352 (366 , 8,338)	* 151,996 (-9,373 , 313,365)	124,269 (102,484 , 146,054)	62,042 (24,680 , 99,404)
$15,000 under $20,000	14,149 (6,796 , 21,502)	475,387 (95,111 , 855,663)	605,277 (557,407 , 653,146)	304,461 (228,970 , 379,952)
$20,000 under $25,000	15,064 (7,446 , 22,682)	193,025 (30,739 , 355,311)	646,031 (596,556 , 695,507)	327,340 (203,096 , 451,585)
$25,000 under $30,000	16,173 (8,260 , 24,085)	239,091 (-46,084 , 524,266)	748,816 (695,664 , 801,967)	405,615 (293,506 , 517,724)
$30,000 under $40,000	40,618 (28,251 , 52,986)	893,422 (342,949 , 1,443,896)	1,947,827 (1,862,602 , 2,033,051)	1,303,593 (1,090,977 , 1,516,208)
$40,000 under $50,000	29,091 (18,613 , 39,569)	596,033 (163,707 , 1,028,359)	2,251,346 (2,159,856 , 2,342,835)	1,331,823 (1,117,624 , 1,546,023)
$50,000 under $75,000	102,597 (82,894 , 122,301)	1,654,729 (1,043,385 , 2,266,073)	6,207,839 (6,062,072 , 6,353,606)	4,741,590 (4,270,318 , 5,212,862)
$75,000 under $100,000	82,212 (64,638 , 99,785)	1,871,814 (1,160,335 , 2,583,293)	5,586,759 (5,451,186 , 5,722,332)	4,686,715 (4,200,979 , 5,172,451)
$100,000 under $200,000	183,381 (157,984 , 208,779)	5,422,084 (4,063,412 , 6,780,756)	13,272,551 (13,095,825 , 13,449,277)	16,836,360 (15,657,514 , 18,015,205)
$200,000 under $500,000	192,628 (175,408 , 209,848)	8,638,745 (7,019,824 , 10,257,666)	7,265,076 (7,173,636 , 7,356,517)	20,171,176 (18,996,015 , 21,346,338)
$500,000 under $1,000,000	60,071 (54,809 , 65,333)	5,531,994 (4,389,964 , 6,674,023)	1,475,990 (1,457,788 , 1,494,193)	11,504,193 (10,811,070 , 12,197,316)
$1,000,000 or more	40,465 (38,728 , 42,202)	9,712,886 (8,949,032 , 10,476,740)	769,318 (764,001 , 774,636)	62,365,960 (61,810,909 , 62,921,012)
Nontaxable returns, total	**437,956 (398,925 , 476,987)**	**17,957,540 (15,956,657 , 19,958,424)**	**8,748,220 (8,578,122 , 8,918,319)**	**9,085,814 (8,579,871 , 9,591,757)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax-exempt interest [2]		Ordinary dividends	
	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)
All returns, total	**6,892,813 (6,769,540 , 7,016,086)**	**55,567,941 (54,093,392 , 57,042,489)**	**32,853,481 (32,599,116 , 33,107,846)**	**412,320,850 (407,552,512 , 417,089,188)**
No adjusted gross income	93,427 (80,054 , 106,801)	789,360 (684,802 , 893,918)	488,427 (458,071 , 518,784)	3,782,002 (3,471,258 , 4,092,746)
$1 under $5,000	109,109 (89,314 , 128,905)	135,194 (89,264 , 181,124)	926,104 (867,892 , 984,317)	1,002,127 (894,465 , 1,109,789)
$5,000 under $10,000	89,031 (71,140 , 106,922)	180,828 (88,396 , 273,260)	758,424 (705,456 , 811,392)	1,342,704 (1,180,546 , 1,504,863)
$10,000 under $15,000	105,451 (85,607 , 125,294)	224,575 (153,948 , 295,203)	797,458 (743,076 , 851,841)	1,799,586 (1,576,450 , 2,022,723)
$15,000 under $20,000	95,997 (77,228 , 114,767)	196,450 (137,797 , 255,103)	696,385 (645,682 , 747,088)	1,961,601 (1,692,773 , 2,230,428)
$20,000 under $25,000	94,559 (75,938 , 113,181)	141,466 (92,824 , 190,108)	724,135 (672,390 , 775,879)	1,927,607 (1,657,215 , 2,197,999)
$25,000 under $30,000	95,098 (76,358 , 113,839)	348,578 (153,197 , 543,959)	692,576 (641,912 , 743,239)	2,045,508 (1,738,801 , 2,352,215)
$30,000 under $40,000	224,413 (195,705 , 253,122)	813,250 (480,757 , 1,145,744)	1,445,415 (1,372,765 , 1,518,065)	4,236,334 (3,745,008 , 4,727,659)
$40,000 under $50,000	262,708 (231,743 , 293,673)	694,502 (527,811 , 861,193)	1,491,106 (1,417,357 , 1,564,854)	4,878,940 (4,331,421 , 5,426,459)
$50,000 under $75,000	701,687 (652,104 , 751,271)	2,148,899 (1,771,525 , 2,526,274)	3,966,461 (3,850,125 , 4,082,797)	14,654,866 (13,668,254 , 15,641,477)
$75,000 under $100,000	677,301 (629,031 , 725,571)	2,363,823 (1,914,426 , 2,813,220)	3,649,718 (3,540,123 , 3,759,312)	16,495,243 (15,272,289 , 17,718,197)
$100,000 under $200,000	1,909,389 (1,833,396 , 1,985,382)	8,746,815 (7,921,394 , 9,572,236)	9,213,886 (9,061,817 , 9,365,955)	58,133,031 (55,507,032 , 60,759,031)
$200,000 under $500,000	1,588,632 (1,544,265 , 1,632,999)	12,714,183 (11,901,329 , 13,527,037)	5,982,187 (5,900,282 , 6,064,092)	83,427,872 (80,574,589 , 86,281,156)
$500,000 under $1,000,000	485,091 (472,207 , 497,974)	7,368,520 (6,917,221 , 7,819,819)	1,317,721 (1,300,030 , 1,335,412)	47,800,937 (45,833,716 , 49,768,159)
$1,000,000 under $1,500,000	139,181 (135,357 , 143,005)	3,438,200 (3,222,648 , 3,653,751)	308,547 (303,481 , 313,613)	21,561,868 (20,556,470 , 22,567,265)
$1,500,000 under $2,000,000	64,081 (61,951 , 66,211)	2,293,946 (2,079,037 , 2,508,855)	129,569 (126,502 , 132,637)	13,893,099 (13,181,075 , 14,605,122)
$2,000,000 under $5,000,000	103,702 (102,483 , 104,920)	5,199,540 (5,039,576 , 5,359,503)	184,183 (182,727 , 185,639)	36,124,960 (35,344,384 , 36,905,536)
$5,000,000 under $10,000,000	30,837 (30,442 , 31,233)	2,706,049 (2,634,185 , 2,777,912)	48,494 (48,025 , 48,963)	21,509,269 (20,964,408 , 22,054,130)
$10,000,000 or more	23,117 (23,112 , 23,122)	5,063,762 (5,063,614 , 5,063,911)	32,685 (32,680 , 32,690)	75,743,296 (75,741,554 , 75,745,038)
Taxable returns, total	**6,124,551 (6,011,095 , 6,238,007)**	**51,895,063 (50,472,617 , 53,317,509)**	**27,875,655 (27,646,947 , 28,104,364)**	**389,250,032 (384,629,358 , 393,870,706)**
No adjusted gross income	497 (264 , 731)	27,600 (23,557 , 31,642)	1,569 (803 , 2,334)	316,750 (291,800 , 341,701)
$1 under $5,000	* 5,049 (628 , 9,470)	* 3,183 (236 , 6,129)	42,011 (29,385 , 54,637)	71,787 (43,274 , 100,299)
$5,000 under $10,000	* 5,585 (1,048 , 10,122)	* 1,003 (-89 , 2,094)	52,695 (38,530 , 66,861)	126,462 (77,884 , 175,040)
$10,000 under $15,000	10,246 (3,984 , 16,509)	10,944 (783 , 21,106)	81,910 (64,189 , 99,632)	192,004 (114,324 , 269,685)
$15,000 under $20,000	28,550 (18,081 , 39,020)	37,906 (6,303 , 69,509)	274,494 (242,271 , 306,717)	427,601 (309,077 , 546,126)
$20,000 under $25,000	51,320 (37,447 , 65,193)	45,597 (22,651 , 68,544)	380,415 (342,584 , 418,247)	671,332 (529,669 , 812,996)
$25,000 under $30,000	48,271 (34,866 , 61,677)	64,819 (26,568 , 103,069)	396,785 (358,235 , 435,335)	865,494 (690,443 , 1,040,545)
$30,000 under $40,000	162,663 (138,108 , 187,217)	581,318 (258,650 , 903,986)	1,106,912 (1,042,900 , 1,170,924)	2,276,169 (1,985,133 , 2,567,204)
$40,000 under $50,000	221,567 (192,952 , 250,183)	460,042 (337,924 , 582,160)	1,288,269 (1,219,415 , 1,357,123)	3,188,212 (2,815,916 , 3,560,509)
$50,000 under $75,000	635,878 (588,496 , 683,261)	1,655,622 (1,333,754 , 1,977,490)	3,653,703 (3,541,582 , 3,765,823)	12,237,049 (11,357,104 , 13,116,993)
$75,000 under $100,000	649,677 (602,285 , 697,070)	2,115,204 (1,677,259 , 2,553,149)	3,523,282 (3,415,254 , 3,631,311)	14,678,457 (13,569,508 , 15,787,406)
$100,000 under $200,000	1,873,437 (1,797,974 , 1,948,899)	8,216,482 (7,401,966 , 9,030,997)	9,084,187 (8,932,722 , 9,235,653)	54,908,761 (52,364,429 , 57,453,094)
$200,000 under $500,000	1,586,070 (1,541,703 , 1,630,437)	12,622,942 (11,810,110 , 13,435,775)	5,969,420 (5,887,540 , 6,051,301)	82,979,301 (80,125,998 , 85,832,605)
$500,000 under $1,000,000	484,921 (472,037 , 497,804)	7,356,767 (6,905,468 , 7,808,066)	1,316,941 (1,299,250 , 1,334,632)	47,722,498 (45,755,277 , 49,689,719)
$1,000,000 or more	360,818 (356,577 , 365,060)	18,695,635 (18,348,314 , 19,042,956)	703,061 (697,830 , 708,291)	168,588,154 (167,075,146 , 170,101,161)
Nontaxable returns, total	**768,262 (717,907 , 818,617)**	**3,672,877 (3,280,675 , 4,065,080)**	**4,977,826 (4,849,307 , 5,106,345)**	**23,070,818 (21,810,164 , 24,331,471)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Qualified dividends [2]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)
All returns, total	**30,737,089 (30,490,877 , 30,983,300)**	**313,230,845 (309,164,549 , 317,297,140)**	**3,013,887 (2,911,903 , 3,115,872)**	**3,876,986 (3,690,891 , 4,063,080)**
No adjusted gross income	441,499 (412,794 , 470,204)	2,427,364 (2,224,031 , 2,630,697)	18,680 (12,632 , 24,729)	95,401 (80,694 , 110,109)
$1 under $5,000	824,214 (769,321 , 879,108)	626,680 (550,340 , 703,020)	25,057 (15,596 , 34,517)	27,003 (12,048 , 41,959)
$5,000 under $10,000	677,033 (627,000 , 727,066)	802,923 (695,747 , 910,098)	23,060 (13,839 , 32,280)	11,623 (5,098 , 18,147)
$10,000 under $15,000	721,032 (669,302 , 772,762)	1,089,569 (941,390 , 1,237,747)	30,139 (19,484 , 40,794)	42,179 (8,809 , 75,550)
$15,000 under $20,000	631,439 (583,150 , 679,729)	1,217,055 (1,023,779 , 1,410,332)	32,770 (21,730 , 43,810)	25,183 (9,838 , 40,528)
$20,000 under $25,000	668,034 (618,310 , 717,759)	1,221,401 (1,026,925 , 1,415,878)	29,452 (18,965 , 39,939)	26,821 (8,866 , 44,777)
$25,000 under $30,000	633,167 (584,696 , 681,638)	1,208,577 (998,777 , 1,418,377)	41,577 (29,068 , 54,087)	27,524 (15,866 , 39,182)
$30,000 under $40,000	1,313,018 (1,243,759 , 1,382,278)	2,701,330 (2,367,973 , 3,034,687)	108,739 (88,441 , 129,036)	85,828 (58,085 , 113,570)
$40,000 under $50,000	1,363,374 (1,292,883 , 1,433,865)	3,339,456 (2,908,177 , 3,770,736)	153,990 (129,804 , 178,177)	127,993 (101,388 , 154,599)
$50,000 under $75,000	3,682,018 (3,569,918 , 3,794,118)	10,009,937 (9,259,572 , 10,760,303)	582,831 (535,928 , 629,733)	577,121 (484,635 , 669,607)
$75,000 under $100,000	3,402,060 (3,296,186 , 3,507,935)	11,386,257 (10,440,932 , 12,331,583)	618,294 (570,072 , 666,516)	658,217 (584,837 , 731,597)
$100,000 under $200,000	8,685,946 (8,537,729 , 8,834,164)	42,106,183 (39,938,063 , 44,274,302)	1,059,181 (997,089 , 1,121,272)	1,253,627 (1,144,270 , 1,362,984)
$200,000 under $500,000	5,737,299 (5,656,807 , 5,817,791)	64,535,479 (62,066,550 , 67,004,408)	240,801 (219,207 , 262,395)	398,032 (350,507 , 445,556)
$500,000 under $1,000,000	1,273,494 (1,255,946 , 1,291,042)	37,096,245 (35,382,464 , 38,810,026)	31,222 (27,450 , 34,994)	141,746 (104,437 , 179,056)
$1,000,000 under $1,500,000	298,612 (293,603 , 303,621)	16,687,226 (15,792,704 , 17,581,749)	7,465 (6,468 , 8,463)	47,561 (33,842 , 61,281)
$1,500,000 under $2,000,000	126,287 (123,254 , 129,320)	10,708,071 (10,073,504 , 11,342,639)	3,555 (3,019 , 4,091)	39,828 (29,688 , 49,968)
$2,000,000 under $5,000,000	179,434 (177,989 , 180,879)	27,882,261 (27,191,681 , 28,572,841)	4,877 (4,565 , 5,189)	97,181 (62,432 , 131,931)
$5,000,000 under $10,000,000	47,262 (46,798 , 47,727)	16,627,301 (16,131,703 , 17,122,899)	1,264 (1,176 , 1,353)	33,351 (27,965 , 38,736)
$10,000,000 or more	31,865 (31,860 , 31,870)	61,557,527 (61,556,647 , 61,558,408)	935 (935 , 935)	160,766 (160,766 , 160,766)
Taxable returns, total	**26,195,856 (25,974,459 , 26,417,253)**	**297,180,489 (293,223,890 , 301,137,087)**	**2,722,017 (2,625,117 , 2,818,916)**	**3,478,185 (3,299,388 , 3,656,983)**
No adjusted gross income	1,505 (740 , 2,271)	224,741 (203,468 , 246,014)	15 (8 , 22)	162 (120 , 204)
$1 under $5,000	38,465 (26,348 , 50,582)	49,063 (27,822 , 70,303)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	48,562 (34,960 , 62,163)	68,233 (38,783 , 97,683)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	70,806 (54,340 , 87,271)	110,008 (63,855 , 156,161)	* 4,997 (619 , 9,376)	* 20,061 (-10,618 , 50,740)
$15,000 under $20,000	234,400 (204,604 , 264,195)	219,608 (140,452 , 298,763)	15,399 (7,745 , 23,053)	9,195 (3,209 , 15,181)
$20,000 under $25,000	350,808 (314,463 , 387,152)	372,226 (275,037 , 469,414)	15,382 (7,733 , 23,032)	9,199 (2,856 , 15,543)
$25,000 under $30,000	361,382 (324,558 , 398,206)	450,908 (344,845 , 556,971)	27,820 (17,536 , 38,104)	16,280 (9,090 , 23,470)
$30,000 under $40,000	994,751 (934,070 , 1,055,432)	1,274,401 (1,095,376 , 1,453,425)	78,306 (61,053 , 95,558)	60,640 (35,695 , 85,584)
$40,000 under $50,000	1,172,356 (1,106,717 , 1,237,995)	2,030,820 (1,765,285 , 2,296,355)	129,460 (107,216 , 151,705)	93,614 (72,520 , 114,709)
$50,000 under $75,000	3,385,465 (3,277,545 , 3,493,386)	8,202,090 (7,541,663 , 8,862,517)	528,268 (483,572 , 572,964)	510,288 (420,186 , 600,390)
$75,000 under $100,000	3,287,127 (3,182,749 , 3,391,506)	9,998,570 (9,159,027 , 10,838,112)	591,051 (543,871 , 638,231)	612,502 (542,646 , 682,358)
$100,000 under $200,000	8,567,956 (8,420,318 , 8,715,595)	39,674,352 (37,572,385 , 41,776,320)	1,041,867 (980,254 , 1,103,480)	1,230,838 (1,122,066 , 1,339,609)
$200,000 under $500,000	5,726,374 (5,645,891 , 5,806,858)	64,207,691 (61,738,746 , 66,676,635)	240,200 (218,606 , 261,794)	395,901 (348,377 , 443,426)
$500,000 under $1,000,000	1,272,815 (1,255,267 , 1,290,363)	37,042,062 (35,328,281 , 38,755,843)	31,178 (27,406 , 34,950)	141,512 (104,202 , 178,821)
$1,000,000 or more	683,084 (677,895 , 688,274)	133,255,717 (131,897,410 , 134,614,025)	18,073 (16,898 , 19,248)	377,994 (338,917 , 417,070)
Nontaxable returns, total	**4,541,233 (4,418,297 , 4,664,169)**	**16,050,356 (15,061,640 , 17,039,072)**	**291,871 (259,581 , 324,161)**	**398,800 (346,769 , 450,832)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Alimony received		Business or profession	
			Net income	
	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)
All returns, total	**211,993 (184,184 , 239,802)**	**7,432,678 (6,100,362 , 8,764,993)**	**21,969,832 (21,816,653 , 22,123,010)**	**543,564,980 (536,095,653 , 551,034,307)**
No adjusted gross income	** 3,218 (109 , 6,328)	** 13,411 (3,960 , 22,863)	196,114 (175,868 , 216,361)	4,257,779 (3,820,351 , 4,695,208)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	1,751,591 (1,675,342 , 1,827,840)	4,846,784 (4,314,230 , 5,379,337)
$5,000 under $10,000	* 8,617 (2,925 , 14,310)	* 55,519 (13,305 , 97,733)	1,561,927 (1,489,335 , 1,634,520)	10,536,163 (9,960,088 , 11,112,238)
$10,000 under $15,000	9,578 (3,583 , 15,573)	83,844 (27,575 , 140,112)	2,288,452 (2,202,657 , 2,374,246)	23,775,556 (22,743,839 , 24,807,273)
$15,000 under $20,000	14,129 (6,732 , 21,526)	158,968 (67,473 , 250,462)	1,919,766 (1,839,843 , 1,999,690)	25,668,295 (24,439,548 , 26,897,041)
$20,000 under $25,000	* 5,129 (900 , 9,359)	* 85,392 (8,418 , 162,366)	1,153,051 (1,089,253 , 1,216,850)	17,560,336 (16,374,289 , 18,746,383)
$25,000 under $30,000	12,059 (5,240 , 18,878)	154,772 (53,689 , 255,855)	962,362 (903,924 , 1,020,801)	16,468,043 (15,209,335 , 17,726,751)
$30,000 under $40,000	19,143 (10,541 , 27,746)	287,965 (129,818 , 446,112)	1,538,395 (1,465,273 , 1,611,517)	28,615,046 (26,829,219 , 30,400,873)
$40,000 under $50,000	22,151 (12,900 , 31,402)	418,705 (206,076 , 631,334)	1,243,032 (1,176,941 , 1,309,122)	23,231,693 (21,461,011 , 25,002,376)
$50,000 under $75,000	48,217 (34,593 , 61,842)	994,064 (645,551 , 1,342,578)	2,292,029 (2,207,070 , 2,376,987)	45,622,131 (42,971,448 , 48,272,814)
$75,000 under $100,000	26,977 (16,810 , 37,144)	783,511 (417,274 , 1,149,749)	1,647,929 (1,575,096 , 1,720,762)	37,229,434 (34,576,514 , 39,882,355)
$100,000 under $200,000	27,150 (17,208 , 37,093)	1,601,441 (869,325 , 2,333,558)	3,325,549 (3,237,253 , 3,413,846)	102,878,354 (98,347,762 , 107,408,946)
$200,000 under $500,000	13,877 (8,497 , 19,257)	2,074,012 (1,184,315 , 2,963,709)	1,614,884 (1,571,479 , 1,658,288)	103,480,907 (99,643,468 , 107,318,346)
$500,000 under $1,000,000	1,274 (491 , 2,057)	365,465 (96,114 , 634,817)	316,777 (306,233 , 327,322)	43,196,167 (40,954,040 , 45,438,295)
$1,000,000 under $1,500,000	* 227 (51 , 404)	* 87,155 (-16,273 , 190,583)	71,381 (68,527 , 74,236)	15,635,538 (14,558,768 , 16,712,308)
$1,500,000 under $2,000,000	* 48 (12 , 83)	* 17,291 (234 , 34,348)	30,837 (29,366 , 32,308)	8,068,249 (7,525,042 , 8,611,457)
$2,000,000 under $5,000,000	153 (94 , 212)	147,703 (62,707 , 232,700)	39,323 (38,494 , 40,153)	15,476,265 (14,853,536 , 16,098,995)
$5,000,000 under $10,000,000	32 (17 , 47)	40,906 (-5,681 , 87,493)	9,772 (9,533 , 10,011)	6,585,206 (6,253,003 , 6,917,409)
$10,000,000 or more	11 (11 , 11)	62,553 (62,553 , 62,553)	6,659 (6,659 , 6,659)	10,433,033 (10,433,033 , 10,433,033)
Taxable returns, total	**178,282 (152,812 , 203,751)**	**7,076,721 (5,753,496 , 8,399,946)**	**11,643,494 (11,495,180 , 11,791,807)**	**414,288,643 (407,172,288 , 421,404,997)**
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	** 2,668 (340 , 4,996)	** 233,963 (177,141 , 290,784)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	9,164 (3,348 , 14,980)	24,034 (2,206 , 45,863)
$10,000 under $15,000	** 1,995 (-767 , 4,758)	** 20,391 (-6,948 , 47,731)	110,834 (90,606 , 131,062)	1,089,652 (853,512 , 1,325,791)
$15,000 under $20,000	12,111 (5,262 , 18,959)	138,505 (51,912 , 225,097)	433,263 (393,481 , 473,045)	5,171,117 (4,594,500 , 5,747,733)
$20,000 under $25,000	* 3,117 (-64 , 6,297)	* 46,881 (-8,528 , 102,291)	426,262 (386,730 , 465,793)	5,955,408 (5,244,940 , 6,665,876)
$25,000 under $30,000	10,065 (3,831 , 16,299)	142,359 (43,392 , 241,326)	412,344 (373,501 , 451,186)	6,348,490 (5,542,143 , 7,154,838)
$30,000 under $40,000	14,103 (6,719 , 21,486)	243,155 (93,014 , 393,296)	813,433 (759,365 , 867,502)	13,468,672 (12,238,144 , 14,699,199)
$40,000 under $50,000	20,133 (11,314 , 28,951)	357,061 (167,627 , 546,495)	758,071 (705,808 , 810,334)	12,880,081 (11,538,967 , 14,221,195)
$50,000 under $75,000	47,214 (33,731 , 60,696)	972,987 (626,925 , 1,319,049)	1,827,865 (1,750,535 , 1,905,196)	33,947,919 (31,643,249 , 36,252,588)
$75,000 under $100,000	26,977 (16,810 , 37,144)	783,511 (417,274 , 1,149,749)	1,506,230 (1,436,107 , 1,576,354)	33,097,160 (30,599,839 , 35,594,481)
$100,000 under $200,000	26,948 (17,013 , 36,883)	1,577,215 (846,632 , 2,307,797)	3,260,412 (3,172,662 , 3,348,162)	99,734,175 (95,278,875 , 104,189,475)
$200,000 under $500,000	13,874 (8,494 , 19,254)	2,073,582 (1,183,885 , 2,963,279)	1,608,593 (1,565,248 , 1,651,937)	103,080,700 (99,243,475 , 106,917,925)
$500,000 under $1,000,000	1,274 (491 , 2,057)	365,465 (96,114 , 634,817)	316,502 (305,958 , 327,047)	43,111,534 (40,869,407 , 45,353,661)
$1,000,000 or more	471 (281 , 661)	355,608 (212,841 , 498,376)	157,852 (154,630 , 161,074)	56,145,739 (54,763,836 , 57,527,642)
Nontaxable returns, total	**33,711 (22,535 , 44,887)**	**355,957 (200,445 , 511,468)**	**10,326,338 (10,188,470 , 10,464,205)**	**129,276,337 (126,138,186 , 132,414,489)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Business or profession—continued		Capital gain distributions reported on Form 1040	
	Net loss			
	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)
All returns, total	**8,386,569 (8,243,868 , 8,529,271)**	**133,172,174 (129,938,698 , 136,405,650)**	**3,980,047 (3,864,813 , 4,095,280)**	**12,863,423 (11,837,642 , 13,889,204)**
No adjusted gross income	602,612 (575,960 , 629,264)	24,055,163 (22,754,188 , 25,356,138)	27,012 (19,317 , 34,707)	88,131 (37,898 , 138,364)
$1 under $5,000	129,781 (108,300 , 151,262)	1,243,038 (875,290 , 1,610,786)	132,582 (110,056 , 155,109)	86,558 (62,909 , 110,208)
$5,000 under $10,000	252,209 (221,958 , 282,460)	3,390,070 (2,687,897 , 4,092,243)	130,890 (108,442 , 153,338)	182,403 (132,090 , 232,717)
$10,000 under $15,000	371,397 (334,529 , 408,265)	4,750,759 (4,020,868 , 5,480,651)	106,473 (86,303 , 126,643)	188,178 (123,957 , 252,398)
$15,000 under $20,000	444,902 (404,666 , 485,139)	6,523,057 (5,624,617 , 7,421,497)	111,615 (90,890 , 132,340)	215,886 (141,321 , 290,451)
$20,000 under $25,000	479,727 (437,902 , 521,551)	6,844,014 (5,962,798 , 7,725,229)	99,575 (80,047 , 119,104)	154,072 (92,887 , 215,257)
$25,000 under $30,000	459,319 (418,283 , 500,355)	6,144,470 (5,314,975 , 6,973,965)	94,978 (75,931 , 114,025)	185,113 (103,866 , 266,360)
$30,000 under $40,000	820,104 (765,633 , 874,575)	10,660,469 (9,505,106 , 11,815,831)	222,677 (193,530 , 251,824)	421,788 (310,723 , 532,854)
$40,000 under $50,000	617,875 (570,290 , 665,460)	7,999,679 (7,072,321 , 8,927,037)	191,959 (164,949 , 218,969)	308,187 (218,027 , 398,347)
$50,000 under $75,000	1,150,596 (1,088,070 , 1,213,122)	11,430,440 (10,449,939 , 12,410,940)	546,979 (501,473 , 592,486)	1,186,628 (947,452 , 1,425,804)
$75,000 under $100,000	806,887 (753,713 , 860,061)	8,340,188 (7,442,880 , 9,237,496)	523,797 (479,476 , 568,117)	1,359,330 (1,078,617 , 1,640,043)
$100,000 under $200,000	1,501,233 (1,434,475 , 1,567,990)	17,942,473 (16,685,138 , 19,199,809)	1,191,091 (1,125,487 , 1,256,694)	4,073,791 (3,499,219 , 4,648,363)
$200,000 under $500,000	589,269 (560,297 , 618,241)	10,344,497 (9,627,245 , 11,061,748)	522,256 (490,368 , 554,144)	3,461,697 (2,775,190 , 4,148,203)
$500,000 under $1,000,000	105,357 (98,802 , 111,912)	3,813,934 (3,485,369 , 4,142,498)	** 78,163 (72,364 , 83,961)	** 951,661 (680,388 , 1,222,934)
$1,000,000 under $1,500,000	23,767 (22,050 , 25,484)	1,560,220 (1,404,144 , 1,716,295)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	9,380 (8,611 , 10,150)	961,547 (876,927 , 1,046,167)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	14,471 (13,967 , 14,974)	2,413,058 (2,296,315 , 2,529,800)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	4,170 (4,018 , 4,322)	1,394,148 (1,345,042 , 1,443,254)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	3,512 (3,512 , 3,512)	3,360,952 (3,360,952 , 3,360,952)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**5,416,867 (5,296,371 , 5,537,363)**	**73,903,575 (71,659,833 , 76,147,317)**	**3,379,335 (3,273,885 , 3,484,785)**	**11,537,590 (10,539,065 , 12,536,115)**
No adjusted gross income	189 (157 , 220)	252,109 (216,864 , 287,354)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	* 2,966 (-376 , 6,307)	* 25,741 (-3,656 , 55,139)	** 11,110 (4,552 , 17,667)	** 19,671 (4,535 , 34,807)
$5,000 under $10,000	* 3,483 (-15 , 6,981)	* 25,033 (-8,157 , 58,224)	20,166 (11,346 , 28,985)	42,871 (18,523 , 67,218)
$10,000 under $15,000	44,623 (31,674 , 57,572)	450,527 (268,937 , 632,116)	14,225 (6,776 , 21,674)	21,004 (-450 , 42,458)
$15,000 under $20,000	163,757 (139,159 , 188,355)	1,877,691 (1,476,820 , 2,278,562)	45,373 (32,132 , 58,613)	30,751 (13,655 , 47,847)
$20,000 under $25,000	186,278 (159,926 , 212,629)	2,339,569 (1,845,175 , 2,833,964)	52,234 (38,052 , 66,415)	70,691 (28,669 , 112,712)
$25,000 under $30,000	208,682 (180,884 , 236,481)	2,259,492 (1,824,680 , 2,694,304)	55,910 (41,270 , 70,549)	73,773 (35,219 , 112,327)
$30,000 under $40,000	440,288 (400,019 , 480,557)	4,989,685 (4,177,408 , 5,801,962)	185,044 (158,463 , 211,625)	266,209 (191,359 , 341,058)
$40,000 under $50,000	434,937 (394,771 , 475,103)	4,752,296 (4,095,518 , 5,409,074)	180,779 (154,509 , 207,050)	262,476 (186,908 , 338,044)
$50,000 under $75,000	961,362 (903,677 , 1,019,046)	8,829,612 (8,002,987 , 9,656,238)	520,159 (475,750 , 564,567)	1,063,372 (844,022 , 1,282,722)
$75,000 under $100,000	749,702 (698,249 , 801,154)	7,490,922 (6,631,359 , 8,350,484)	510,916 (467,105 , 554,726)	1,279,245 (1,014,220 , 1,544,269)
$100,000 under $200,000	1,472,448 (1,406,154 , 1,538,743)	17,111,288 (15,881,901 , 18,340,675)	1,184,382 (1,118,942 , 1,249,822)	4,003,053 (3,435,609 , 4,570,496)
$200,000 under $500,000	587,720 (558,752 , 616,688)	10,172,196 (9,454,984 , 10,889,408)	520,884 (489,055 , 552,713)	3,453,018 (2,766,557 , 4,139,479)
$500,000 under $1,000,000	105,225 (98,670 , 111,780)	3,739,725 (3,411,160 , 4,068,290)	** 78,155 (72,356 , 83,953)	** 951,458 (680,185 , 1,222,731)
$1,000,000 or more	55,208 (53,271 , 57,145)	9,587,688 (9,370,722 , 9,804,655)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**2,969,702 (2,877,725 , 3,061,680)**	**59,268,599 (56,843,146 , 61,694,053)**	**600,712 (553,454 , 647,969)**	**1,325,833 (1,089,496 , 1,562,171)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D [3]			
	Taxable net gain		Taxable net loss	
	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)
All returns, total	**12,915,122 (12,738,217 , 13,092,026)**	**1,269,785,083 (1,260,958,221 , 1,278,611,945)**	**13,565,876 (13,382,679 , 13,749,073)**	**28,874,408 (28,446,869 , 29,301,946)**
No adjusted gross income	149,100 (133,983 , 164,216)	15,131,125 (14,419,700 , 15,842,550)	498,407 (467,943 , 528,871)	1,236,717 (1,157,545 , 1,315,890)
$1 under $5,000	220,363 (191,442 , 249,284)	655,402 (417,315 , 893,488)	392,041 (355,941 , 428,140)	734,893 (658,284 , 811,503)
$5,000 under $10,000	229,680 (200,169 , 259,192)	1,075,066 (654,194 , 1,495,939)	341,472 (307,545 , 375,398)	658,940 (585,062 , 732,818)
$10,000 under $15,000	242,744 (212,365 , 273,123)	1,256,699 (914,198 , 1,599,200)	360,608 (325,295 , 395,920)	658,840 (584,289 , 733,391)
$15,000 under $20,000	230,900 (201,364 , 260,437)	1,258,729 (993,436 , 1,524,023)	290,222 (258,961 , 321,483)	590,974 (519,787 , 662,162)
$20,000 under $25,000	253,315 (222,313 , 284,318)	1,537,561 (1,223,281 , 1,851,841)	302,514 (270,019 , 335,009)	564,018 (493,873 , 634,162)
$25,000 under $30,000	225,968 (196,913 , 255,023)	1,784,653 (1,361,515 , 2,207,791)	301,308 (268,545 , 334,071)	581,279 (508,041 , 654,517)
$30,000 under $40,000	482,246 (439,719 , 524,774)	3,981,590 (3,345,038 , 4,618,141)	628,156 (580,873 , 675,438)	1,232,466 (1,125,481 , 1,339,451)
$40,000 under $50,000	527,948 (483,591 , 572,306)	3,384,009 (2,887,776 , 3,880,243)	642,162 (594,167 , 690,157)	1,246,685 (1,138,134 , 1,355,236)
$50,000 under $75,000	1,476,041 (1,402,963 , 1,549,118)	13,328,918 (12,077,150 , 14,580,685)	1,560,956 (1,487,228 , 1,634,683)	3,057,870 (2,890,823 , 3,224,916)
$75,000 under $100,000	1,307,848 (1,239,832 , 1,375,865)	14,586,283 (13,140,281 , 16,032,284)	1,406,649 (1,336,885 , 1,476,413)	2,905,088 (2,740,529 , 3,069,648)
$100,000 under $200,000	3,616,111 (3,510,217 , 3,722,004)	69,765,168 (66,019,398 , 73,510,938)	3,526,750 (3,422,220 , 3,631,281)	7,466,456 (7,215,099 , 7,717,814)
$200,000 under $500,000	2,796,324 (2,735,428 , 2,857,220)	150,434,000 (145,299,383 , 155,568,617)	2,479,090 (2,420,755 , 2,537,424)	5,705,378 (5,560,673 , 5,850,082)
$500,000 under $1,000,000	716,042 (700,319 , 731,764)	122,254,903 (117,840,519 , 126,669,287)	561,543 (547,164 , 575,923)	1,467,163 (1,427,410 , 1,506,916)
$1,000,000 under $1,500,000	183,121 (178,703 , 187,539)	68,052,040 (65,482,202 , 70,621,878)	126,982 (123,156 , 130,807)	350,146 (339,230 , 361,061)
$1,500,000 under $2,000,000	79,790 (77,397 , 82,182)	45,324,707 (43,506,986 , 47,142,428)	51,411 (49,364 , 53,457)	143,678 (137,840 , 149,516)
$2,000,000 under $5,000,000	119,204 (117,876 , 120,532)	145,075,477 (142,911,057 , 147,239,897)	70,293 (69,187 , 71,399)	200,629 (197,411 , 203,847)
$5,000,000 under $10,000,000	33,310 (32,893 , 33,726)	109,907,460 (108,152,834 , 111,662,085)	16,807 (16,485 , 17,128)	48,564 (47,623 , 49,505)
$10,000,000 or more	25,066 (25,061 , 25,071)	500,991,294 (500,974,016 , 501,008,572)	8,508 (8,508 , 8,508)	24,625 (24,625 , 24,625)
Taxable returns, total	**11,053,271 (10,893,460 , 11,213,082)**	**1,232,813,066 (1,224,177,311 , 1,241,448,821)**	**11,064,796 (10,899,674 , 11,229,918)**	**23,640,001 (23,251,339 , 24,028,662)**
No adjusted gross income	1,354 (247 , 2,462)	2,627,240 (2,513,153 , 2,741,326)	1,170 (411 , 1,928)	3,230 (1,013 , 5,446)
$1 under $5,000	18,189 (9,798 , 26,580)	40,646 (17,342 , 63,950)	* 5,688 (1,315 , 10,061)	* 6,653 (-862 , 14,168)
$5,000 under $10,000	18,181 (9,790 , 26,572)	67,345 (31,115 , 103,575)	7,746 (2,600 , 12,893)	12,487 (2,741 , 22,233)
$10,000 under $15,000	30,444 (19,621 , 41,268)	166,540 (97,664 , 235,416)	37,191 (25,588 , 48,795)	64,253 (40,383 , 88,122)
$15,000 under $20,000	70,866 (54,361 , 87,372)	206,497 (110,130 , 302,863)	119,403 (98,835 , 139,970)	221,121 (176,400 , 265,843)
$20,000 under $25,000	112,149 (91,473 , 132,825)	407,873 (240,357 , 575,389)	158,284 (134,384 , 182,183)	276,807 (227,015 , 326,599)
$25,000 under $30,000	100,696 (81,101 , 120,291)	465,837 (306,440 , 625,234)	187,734 (161,575 , 213,893)	324,342 (269,757 , 378,926)
$30,000 under $40,000	293,428 (260,107 , 326,748)	1,229,879 (975,349 , 1,484,410)	480,404 (438,643 , 522,164)	900,432 (808,188 , 992,675)
$40,000 under $50,000	415,019 (375,467 , 454,572)	1,728,640 (1,429,067 , 2,028,213)	535,993 (491,918 , 580,068)	1,043,968 (944,060 , 1,143,876)
$50,000 under $75,000	1,286,156 (1,217,698 , 1,354,614)	8,933,123 (7,973,839 , 9,892,407)	1,403,328 (1,333,188 , 1,473,468)	2,742,891 (2,584,064 , 2,901,717)
$75,000 under $100,000	1,232,615 (1,166,365 , 1,298,864)	11,822,230 (10,564,134 , 13,080,326)	1,351,966 (1,283,388 , 1,420,544)	2,790,251 (2,628,427 , 2,952,075)
$100,000 under $200,000	3,528,906 (3,424,016 , 3,633,797)	64,603,279 (60,977,308 , 68,229,250)	3,468,331 (3,364,480 , 3,572,181)	7,331,583 (7,081,984 , 7,581,182)
$200,000 under $500,000	2,789,295 (2,728,431 , 2,850,159)	149,512,871 (144,378,665 , 154,647,076)	2,473,023 (2,414,692 , 2,531,354)	5,689,844 (5,545,157 , 5,834,532)
$500,000 under $1,000,000	715,710 (699,987 , 731,432)	122,061,677 (117,647,293 , 126,476,061)	560,868 (546,489 , 575,248)	1,465,406 (1,425,653 , 1,505,159)
$1,000,000 or more	440,263 (435,393 , 445,132)	868,939,390 (864,930,213 , 872,948,567)	273,668 (269,370 , 277,966)	766,734 (754,430 , 779,038)
Nontaxable returns, total	**1,861,851 (1,781,592 , 1,942,109)**	**36,972,017 (35,051,221 , 38,892,813)**	**2,501,080 (2,416,088 , 2,586,072)**	**5,234,407 (5,041,836 , 5,426,979)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Sales of property other than capital assets			
	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
All returns, total	**1,051,488 (1,008,127 , 1,094,849)**	**56,185,229 (54,941,353 , 57,429,105)**	**785,925 (743,813 , 828,038)**	**23,941,453 (22,803,641 , 25,079,265)**
No adjusted gross income	50,264 (42,924 , 57,604)	2,058,050 (1,856,284 , 2,259,817)	75,291 (63,963 , 86,618)	9,964,438 (9,129,236 , 10,799,639)
$1 under $5,000	9,189 (3,960 , 14,418)	64,735 (30,792 , 98,677)	18,399 (10,491 , 26,308)	247,327 (59,278 , 435,376)
$5,000 under $10,000	14,808 (8,106 , 21,509)	195,602 (39,868 , 351,335)	14,312 (7,463 , 21,161)	200,182 (18,877 , 381,487)
$10,000 under $15,000	10,246 (4,689 , 15,804)	131,793 (32,718 , 230,868)	11,977 (5,420 , 18,533)	121,299 (18,987 , 223,610)
$15,000 under $20,000	14,031 (7,054 , 21,009)	144,651 (56,841 , 232,462)	19,513 (11,132 , 27,893)	204,954 (35,957 , 373,951)
$20,000 under $25,000	9,228 (4,332 , 14,124)	131,233 (71,247 , 191,219)	12,611 (6,214 , 19,007)	199,911 (52,295 , 347,527)
$25,000 under $30,000	18,073 (10,442 , 25,705)	232,945 (125,738 , 340,151)	14,912 (7,751 , 22,074)	95,808 (32,578 , 159,038)
$30,000 under $40,000	39,723 (28,477 , 50,968)	494,698 (316,068 , 673,328)	23,110 (14,130 , 32,090)	235,692 (68,919 , 402,464)
$40,000 under $50,000	26,850 (17,968 , 35,733)	503,962 (292,555 , 715,370)	33,468 (22,368 , 44,568)	328,984 (190,109 , 467,859)
$50,000 under $75,000	96,798 (79,786 , 113,810)	1,375,995 (1,105,003 , 1,646,987)	61,991 (47,134 , 76,847)	564,291 (302,387 , 826,196)
$75,000 under $100,000	85,682 (69,911 , 101,454)	1,668,939 (1,272,198 , 2,065,679)	64,489 (49,527 , 79,451)	457,602 (261,762 , 653,442)
$100,000 under $200,000	245,458 (220,682 , 270,235)	5,431,209 (4,773,812 , 6,088,606)	161,284 (139,011 , 183,558)	1,851,937 (1,422,801 , 2,281,073)
$200,000 under $500,000	228,630 (213,048 , 244,211)	6,935,313 (6,324,947 , 7,545,679)	138,527 (125,634 , 151,420)	1,796,089 (1,504,599 , 2,087,580)
$500,000 under $1,000,000	98,780 (92,700 , 104,861)	4,330,718 (3,850,645 , 4,810,791)	65,929 (60,758 , 71,099)	1,038,583 (883,473 , 1,193,693)
$1,000,000 under $1,500,000	32,900 (30,925 , 34,874)	2,165,174 (1,925,949 , 2,404,398)	25,577 (23,773 , 27,380)	669,531 (560,834 , 778,228)
$1,500,000 under $2,000,000	17,363 (16,374 , 18,352)	1,398,805 (1,260,631 , 1,536,978)	12,219 (11,337 , 13,102)	412,337 (358,809 , 465,865)
$2,000,000 under $5,000,000	32,547 (31,794 , 33,301)	3,674,659 (3,483,662 , 3,865,657)	20,865 (20,248 , 21,483)	1,666,167 (1,601,554 , 1,730,781)
$5,000,000 under $10,000,000	11,135 (10,882 , 11,388)	2,716,383 (2,571,941 , 2,860,825)	6,382 (6,184 , 6,581)	677,565 (646,921 , 708,210)
$10,000,000 or more	9,782 (9,782 , 9,782)	22,530,366 (22,530,366 , 22,530,366)	5,070 (5,065 , 5,075)	3,208,755 (3,208,394 , 3,209,116)
Taxable returns, total	**866,771 (828,253 , 905,289)**	**51,783,567 (50,611,046 , 52,956,089)**	**589,690 (554,261 , 625,119)**	**12,063,974 (11,433,834 , 12,694,114)**
No adjusted gross income	530 (231 , 829)	208,171 (188,542 , 227,800)	** 1,173 (-758 , 3,104)	** 57,535 (53,814 , 61,256)
$1 under $5,000	** 563 (-517 , 1,643)	** 3,569 (-1,436 , 8,574)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	* 1,011 (-962 , 2,984)	* 23,225 (-22,266 , 68,716)
$15,000 under $20,000	2,918 (-1 , 5,837)	51,019 (-7,845 , 109,883)	* 2,981 (-391 , 6,354)	* 55,792 (-33,347 , 144,931)
$20,000 under $25,000	1,433 (-594 , 3,459)	13,746 (3,653 , 23,838)	* 2,835 (-106 , 5,776)	* 28,796 (-12,355 , 69,948)
$25,000 under $30,000	8,118 (2,730 , 13,505)	77,356 (6,565 , 148,147)	8,730 (3,152 , 14,308)	60,608 (11,405 , 109,811)
$30,000 under $40,000	21,532 (13,198 , 29,865)	282,209 (136,867 , 427,551)	15,125 (7,694 , 22,556)	95,539 (1,094 , 189,984)
$40,000 under $50,000	18,052 (10,529 , 25,575)	267,628 (145,121 , 390,135)	18,310 (10,074 , 26,546)	141,961 (67,836 , 216,086)
$50,000 under $75,000	77,390 (61,580 , 93,200)	924,622 (691,993 , 1,157,250)	50,125 (36,590 , 63,661)	387,978 (150,984 , 624,972)
$75,000 under $100,000	71,088 (56,580 , 85,596)	1,296,144 (927,413 , 1,664,875)	61,131 (46,365 , 75,897)	330,055 (169,898 , 490,213)
$100,000 under $200,000	234,978 (210,492 , 259,463)	5,048,514 (4,397,824 , 5,699,203)	154,397 (132,453 , 176,341)	1,527,611 (1,129,329 , 1,925,893)
$200,000 under $500,000	227,772 (212,190 , 243,354)	6,826,849 (6,216,495 , 7,437,202)	137,929 (125,036 , 150,822)	1,732,999 (1,441,565 , 2,024,433)
$500,000 under $1,000,000	98,721 (92,641 , 104,802)	4,319,059 (3,838,986 , 4,799,132)	65,866 (60,695 , 71,036)	1,018,252 (863,142 , 1,173,361)
$1,000,000 or more	103,676 (101,358 , 105,994)	32,464,682 (32,100,380 , 32,828,984)	70,076 (67,983 , 72,169)	6,603,623 (6,463,114 , 6,744,132)
Nontaxable returns, total	**184,717 (164,340 , 205,094)**	**4,401,661 (3,977,850 , 4,825,473)**	**196,235 (173,386 , 219,084)**	**11,877,479 (10,929,264 , 12,825,693)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities	
			Total [2]	
	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)
All returns, total	**16,282,441 (16,066,697 , 16,498,185)**	**437,775,580 (429,356,964 , 446,194,196)**	**32,975,793 (32,680,829 , 33,270,757)**	**1,528,410,590 (1,461,088,808 , 1,595,732,373)**
No adjusted gross income	121,561 (105,003 , 138,119)	1,980,715 (1,631,288 , 2,330,143)	263,919 (237,917 , 289,921)	8,256,209 (6,652,575 , 9,859,844)
$1 under $5,000	349,510 (313,227 , 385,794)	956,450 (800,220 , 1,112,680)	749,981 (696,752 , 803,210)	8,681,447 (5,228,307 , 12,134,586)
$5,000 under $10,000	509,867 (466,018 , 553,717)	2,516,774 (2,257,727 , 2,775,821)	976,411 (915,738 , 1,037,083)	10,839,260 (7,840,154 , 13,838,366)
$10,000 under $15,000	571,324 (524,840 , 617,808)	3,889,372 (3,507,000 , 4,271,744)	1,358,259 (1,286,743 , 1,429,776)	17,268,768 (15,494,542 , 19,042,994)
$15,000 under $20,000	571,653 (525,230 , 618,076)	4,566,996 (4,111,339 , 5,022,652)	1,282,289 (1,212,719 , 1,351,860)	19,136,480 (17,250,544 , 21,022,416)
$20,000 under $25,000	508,282 (464,396 , 552,168)	4,833,461 (4,303,529 , 5,363,392)	1,185,076 (1,118,140 , 1,252,011)	20,089,714 (17,529,659 , 22,649,769)
$25,000 under $30,000	502,471 (458,785 , 546,156)	5,327,172 (4,712,849 , 5,941,495)	1,183,550 (1,116,629 , 1,250,471)	22,429,177 (19,895,664 , 24,962,691)
$30,000 under $40,000	930,812 (871,697 , 989,927)	10,566,983 (9,705,118 , 11,428,848)	2,309,694 (2,216,673 , 2,402,715)	50,139,171 (45,983,583 , 54,294,758)
$40,000 under $50,000	976,829 (916,289 , 1,037,368)	12,521,815 (11,493,076 , 13,550,555)	2,267,786 (2,175,545 , 2,360,027)	87,280,416 (24,672,903 , 149,887,929)
$50,000 under $75,000	2,376,482 (2,284,170 , 2,468,793)	36,656,755 (34,726,601 , 38,586,909)	5,280,824 (5,145,100 , 5,416,549)	165,452,006 (158,584,872 , 172,319,140)
$75,000 under $100,000	2,075,069 (1,989,706 , 2,160,432)	44,499,088 (41,966,840 , 47,031,335)	4,323,974 (4,202,616 , 4,445,331)	179,611,887 (171,684,287 , 187,539,488)
$100,000 under $200,000	4,441,475 (4,323,424 , 4,559,526)	146,268,928 (140,574,390 , 151,963,466)	8,204,662 (8,050,566 , 8,358,758)	507,229,081 (490,268,756 , 524,189,407)
$200,000 under $500,000	1,909,850 (1,856,368 , 1,963,333)	118,094,434 (113,267,510 , 122,921,358)	2,991,496 (2,923,346 , 3,059,645)	319,047,092 (306,364,443 , 331,729,741)
$500,000 under $1,000,000	303,601 (292,371 , 314,830)	27,676,430 (25,674,228 , 29,678,631)	412,073 (399,239 , 424,908)	66,577,278 (61,658,986 , 71,495,570)
$1,000,000 under $1,500,000	60,854 (58,093 , 63,615)	6,463,776 (5,782,738 , 7,144,814)	85,028 (81,793 , 88,263)	18,042,784 (16,459,723 , 19,625,844)
$1,500,000 under $2,000,000	24,263 (22,935 , 25,590)	2,784,109 (2,384,742 , 3,183,477)	34,671 (33,036 , 36,306)	7,211,207 (6,470,869 , 7,951,545)
$2,000,000 under $5,000,000	35,091 (34,280 , 35,902)	4,999,976 (4,639,907 , 5,360,045)	46,735 (45,806 , 47,664)	13,141,378 (12,355,854 , 13,926,903)
$5,000,000 under $10,000,000	8,317 (8,088 , 8,545)	1,580,337 (1,405,036 , 1,755,638)	11,735 (11,465 , 12,004)	4,099,993 (3,859,112 , 4,340,874)
$10,000,000 or more	5,130 (5,125 , 5,135)	1,592,011 (1,592,011 , 1,592,011)	7,631 (7,626 , 7,636)	3,877,241 (3,875,175 , 3,879,307)
Taxable returns, total	**13,638,990 (13,444,092 , 13,833,888)**	**416,127,964 (407,782,929 , 424,472,998)**	**27,100,138 (26,834,201 , 27,366,075)**	**1,431,555,264 (1,364,548,885 , 1,498,561,644)**
No adjusted gross income	498 (147 , 849)	34,879 (9,674 , 60,085)	622 (223 , 1,020)	51,548 (24,866 , 78,231)
$1 under $5,000	* 4,040 (86 , 7,994)	* 8,189 (-1,223 , 17,601)	11,075 (4,539 , 17,611)	123,790 (-52,175 , 299,754)
$5,000 under $10,000	* 4,137 (175 , 8,100)	* 10,634 (-2,009 , 23,278)	11,066 (4,537 , 17,594)	52,746 (14,214 , 91,278)
$10,000 under $15,000	19,271 (10,683 , 27,859)	152,025 (69,948 , 234,103)	102,692 (82,844 , 122,540)	1,095,716 (838,526 , 1,352,906)
$15,000 under $20,000	289,502 (256,252 , 322,752)	2,415,721 (2,078,174 , 2,753,268)	733,436 (680,533 , 786,340)	10,482,953 (9,279,030 , 11,686,876)
$20,000 under $25,000	259,958 (228,486 , 291,429)	2,488,184 (2,119,085 , 2,857,284)	649,388 (599,647 , 699,129)	11,113,900 (8,980,842 , 13,246,958)
$25,000 under $30,000	283,507 (250,654 , 316,359)	2,953,918 (2,487,877 , 3,419,959)	715,365 (663,211 , 767,518)	13,616,226 (12,003,239 , 15,229,212)
$30,000 under $40,000	803,048 (748,018 , 858,078)	9,300,906 (8,489,878 , 10,111,934)	1,927,653 (1,842,493 , 2,012,814)	43,203,050 (39,402,884 , 47,003,215)
$40,000 under $50,000	910,112 (851,596 , 968,629)	11,868,277 (10,862,381 , 12,874,173)	2,019,344 (1,932,169 , 2,106,519)	82,665,441 (20,088,759 , 145,242,124)
$50,000 under $75,000	2,280,607 (2,190,079 , 2,371,135)	35,390,935 (33,494,554 , 37,287,316)	4,995,864 (4,863,667 , 5,128,062)	158,460,236 (151,746,659 , 165,173,813)
$75,000 under $100,000	2,041,174 (1,956,450 , 2,125,899)	43,671,606 (41,163,459 , 46,179,753)	4,220,473 (4,100,445 , 4,340,502)	175,951,394 (168,129,001 , 183,773,786)
$100,000 under $200,000	4,398,522 (4,280,912 , 4,516,132)	144,877,371 (139,207,326 , 150,547,416)	8,127,381 (7,973,858 , 8,280,904)	503,087,743 (486,156,584 , 520,018,903)
$200,000 under $500,000	1,907,558 (1,854,075 , 1,961,040)	117,941,945 (113,115,022 , 122,768,869)	2,988,197 (2,920,047 , 3,056,346)	318,749,351 (306,066,719 , 331,431,984)
$500,000 under $1,000,000	303,479 (292,249 , 314,708)	27,646,761 (25,644,560 , 29,648,963)	411,872 (399,038 , 424,707)	66,547,068 (61,628,776 , 71,465,360)
$1,000,000 or more	133,577 (130,455 , 136,699)	17,366,610 (16,484,000 , 18,249,220)	185,709 (182,049 , 189,369)	46,354,103 (44,430,665 , 48,277,541)
Nontaxable returns, total	**2,643,451 (2,545,747 , 2,741,154)**	**21,647,616 (20,445,822 , 22,849,411)**	**5,875,655 (5,731,090 , 6,020,220)**	**96,855,326 (90,066,062 , 103,644,590)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Pensions and annuities—continued		Rent	
	Taxable		Net income	
	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)
All returns, total	**30,020,638 (29,733,954 , 30,307,323)**	**911,698,884 (899,246,500 , 924,151,268)**	**4,925,212 (4,811,214 , 5,039,209)**	**97,314,798 (94,717,288 , 99,912,309)**
No adjusted gross income	188,928 (167,921 , 209,936)	2,461,700 (2,123,526 , 2,799,874)	105,531 (92,408 , 118,654)	2,136,125 (1,930,357 , 2,341,893)
$1 under $5,000	678,087 (627,454 , 728,721)	1,926,765 (1,700,602 , 2,152,928)	81,216 (64,776 , 97,655)	291,903 (192,428 , 391,378)
$5,000 under $10,000	935,924 (876,505 , 995,343)	5,456,915 (5,043,860 , 5,869,970)	135,633 (113,512 , 157,753)	1,024,261 (781,486 , 1,267,037)
$10,000 under $15,000	1,305,060 (1,234,911 , 1,375,209)	11,584,932 (10,859,033 , 12,310,831)	152,174 (128,697 , 175,651)	1,058,167 (870,076 , 1,246,258)
$15,000 under $20,000	1,238,841 (1,170,429 , 1,307,253)	14,116,951 (13,198,524 , 15,035,378)	128,689 (106,986 , 150,392)	999,980 (784,848 , 1,215,113)
$20,000 under $25,000	1,122,645 (1,057,480 , 1,187,811)	14,414,125 (13,418,326 , 15,409,923)	122,049 (100,865 , 143,232)	1,201,889 (927,727 , 1,476,051)
$25,000 under $30,000	1,126,270 (1,060,968 , 1,191,573)	16,717,855 (15,541,801 , 17,893,909)	119,718 (98,910 , 140,526)	1,274,829 (1,005,432 , 1,544,226)
$30,000 under $40,000	2,182,773 (2,092,268 , 2,273,279)	36,978,754 (35,071,112 , 38,886,397)	221,318 (193,030 , 249,607)	2,258,385 (1,836,514 , 2,680,256)
$40,000 under $50,000	2,115,246 (2,026,108 , 2,204,384)	41,935,487 (39,710,580 , 44,160,394)	194,143 (167,621 , 220,664)	2,102,005 (1,680,734 , 2,523,275)
$50,000 under $75,000	4,883,689 (4,752,884 , 5,014,494)	123,924,570 (119,742,473 , 128,106,667)	556,271 (511,555 , 600,987)	6,267,243 (5,516,793 , 7,017,693)
$75,000 under $100,000	3,956,479 (3,839,929 , 4,073,030)	128,997,640 (124,103,948 , 133,891,332)	491,641 (449,798 , 533,483)	6,302,758 (5,491,190 , 7,114,325)
$100,000 under $200,000	7,404,672 (7,256,459 , 7,552,885)	326,624,026 (317,620,961 , 335,627,090)	1,304,233 (1,240,327 , 1,368,138)	20,163,749 (18,665,746 , 21,661,752)
$200,000 under $500,000	2,466,379 (2,403,550 , 2,529,208)	153,405,814 (147,927,961 , 158,883,667)	941,464 (908,206 , 974,723)	23,662,189 (22,325,537 , 24,998,841)
$500,000 under $1,000,000	290,436 (279,434 , 301,438)	21,980,856 (20,325,523 , 23,636,189)	236,027 (226,380 , 245,674)	11,811,997 (10,963,310 , 12,660,685)
$1,000,000 under $1,500,000	56,206 (53,551 , 58,861)	4,646,272 (4,129,762 , 5,162,783)	57,332 (54,686 , 59,977)	4,353,990 (4,024,027 , 4,683,954)
$1,500,000 under $2,000,000	23,738 (22,408 , 25,068)	2,023,264 (1,677,686 , 2,368,842)	24,902 (23,641 , 26,162)	2,335,203 (2,158,173 , 2,512,233)
$2,000,000 under $5,000,000	31,713 (30,939 , 32,486)	2,543,726 (2,358,936 , 2,728,517)	36,502 (35,691 , 37,313)	5,105,491 (4,894,504 , 5,316,478)
$5,000,000 under $10,000,000	8,093 (7,869 , 8,317)	1,000,482 (863,626 , 1,137,337)	9,768 (9,525 , 10,011)	2,051,894 (1,955,633 , 2,148,155)
$10,000,000 or more	5,456 (5,451 , 5,461)	958,750 (956,685 , 960,815)	6,603 (6,598 , 6,608)	2,912,740 (2,877,290 , 2,948,190)
Taxable returns, total	**24,587,837 (24,329,506 , 24,846,168)**	**859,519,204 (847,169,069 , 871,869,339)**	**3,978,084 (3,877,976 , 4,078,193)**	**87,705,357 (85,204,445 , 90,206,269)**
No adjusted gross income	455 (116 , 795)	24,450 (11,186 , 37,714)	** 761 (52 , 1,470)	** 111,136 (96,522 , 125,749)
$1 under $5,000	11,075 (4,539 , 17,611)	36,883 (8,147 , 65,618)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	10,081 (3,844 , 16,318)	50,322 (12,251 , 88,393)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	98,655 (79,203 , 118,106)	1,011,890 (784,302 , 1,239,478)	9,943 (3,919 , 15,967)	101,373 (35,530 , 167,215)
$15,000 under $20,000	715,977 (663,695 , 768,258)	8,888,587 (8,160,242 , 9,616,932)	49,144 (35,536 , 62,752)	357,883 (232,684 , 483,081)
$20,000 under $25,000	619,370 (570,784 , 667,956)	8,386,446 (7,626,174 , 9,146,717)	51,903 (37,971 , 65,835)	525,288 (346,271 , 704,305)
$25,000 under $30,000	687,958 (636,808 , 739,108)	10,764,796 (9,827,271 , 11,702,321)	52,206 (38,397 , 66,014)	575,619 (391,962 , 759,276)
$30,000 under $40,000	1,836,287 (1,753,138 , 1,919,435)	33,280,045 (31,454,385 , 35,105,705)	140,774 (118,127 , 163,421)	1,529,332 (1,189,032 , 1,869,632)
$40,000 under $50,000	1,892,865 (1,808,428 , 1,977,302)	39,341,396 (37,176,573 , 41,506,219)	157,942 (133,834 , 182,050)	1,574,983 (1,222,050 , 1,927,916)
$50,000 under $75,000	4,633,747 (4,506,185 , 4,761,310)	120,169,218 (116,033,108 , 124,305,328)	472,573 (431,184 , 513,961)	5,375,563 (4,665,226 , 6,085,900)
$75,000 under $100,000	3,864,403 (3,749,102 , 3,979,704)	127,038,377 (122,174,178 , 131,902,575)	460,947 (420,242 , 501,653)	5,841,490 (5,056,904 , 6,626,076)
$100,000 under $200,000	7,338,065 (7,190,389 , 7,485,741)	324,163,801 (315,183,997 , 333,143,605)	1,271,791 (1,208,541 , 1,335,041)	19,594,940 (18,110,588 , 21,079,291)
$200,000 under $500,000	2,463,516 (2,400,687 , 2,526,345)	153,242,877 (147,765,024 , 158,720,730)	939,210 (905,956 , 972,465)	23,576,287 (22,239,638 , 24,912,935)
$500,000 under $1,000,000	290,261 (279,259 , 301,263)	21,961,372 (20,306,039 , 23,616,706)	235,874 (226,227 , 245,521)	11,798,539 (10,949,852 , 12,647,227)
$1,000,000 or more	125,122 (122,094 , 128,151)	11,158,744 (10,497,655 , 11,819,834)	135,016 (132,013 , 138,019)	16,742,926 (16,303,836 , 17,182,015)
Nontaxable returns, total	**5,432,802 (5,293,391 , 5,572,212)**	**52,179,680 (50,215,092 , 54,144,268)**	**947,127 (891,531 , 1,002,724)**	**9,609,441 (8,894,020 , 10,324,862)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Rent—continued		Royalty	
	Net loss (includes nondeductible loss)		Net income	
	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)
All returns, total	**4,345,158 (4,238,978 , 4,451,339)**	**94,660,459 (92,718,822 , 96,602,097)**	**1,796,996 (1,726,363 , 1,867,629)**	**49,429,917 (47,270,430 , 51,589,405)**
No adjusted gross income	202,947 (182,645 , 223,249)	28,217,561 (27,679,132 , 28,755,990)	36,915 (28,629 , 45,202)	521,280 (421,927 , 620,633)
$1 under $5,000	60,009 (46,566 , 73,451)	539,094 (387,592 , 690,596)	40,700 (28,492 , 52,907)	63,487 (12,165 , 114,810)
$5,000 under $10,000	69,618 (54,282 , 84,953)	709,868 (520,975 , 898,761)	46,946 (33,626 , 60,267)	73,535 (39,854 , 107,217)
$10,000 under $15,000	81,828 (64,944 , 98,712)	731,188 (554,253 , 908,123)	51,836 (37,910 , 65,763)	168,928 (93,717 , 244,139)
$15,000 under $20,000	81,562 (64,839 , 98,284)	999,483 (708,752 , 1,290,214)	40,984 (28,694 , 53,274)	194,826 (68,768 , 320,883)
$20,000 under $25,000	82,720 (65,578 , 99,861)	1,102,460 (811,524 , 1,393,396)	44,585 (31,708 , 57,461)	207,539 (83,200 , 331,879)
$25,000 under $30,000	85,580 (68,201 , 102,959)	1,143,720 (842,289 , 1,445,151)	47,045 (33,772 , 60,319)	156,206 (64,594 , 247,817)
$30,000 under $40,000	167,304 (142,743 , 191,866)	1,978,569 (1,574,330 , 2,382,809)	76,135 (59,253 , 93,017)	287,324 (136,460 , 438,188)
$40,000 under $50,000	194,591 (168,174 , 221,008)	2,762,075 (2,359,957 , 3,164,193)	79,050 (61,841 , 96,260)	424,529 (255,502 , 593,556)
$50,000 under $75,000	505,639 (462,904 , 548,375)	5,848,883 (5,203,169 , 6,494,597)	208,117 (180,439 , 235,795)	1,146,400 (823,643 , 1,469,158)
$75,000 under $100,000	449,611 (409,339 , 489,884)	5,598,420 (4,921,039 , 6,275,801)	184,067 (158,099 , 210,035)	1,274,235 (881,912 , 1,666,558)
$100,000 under $200,000	1,133,471 (1,072,842 , 1,194,099)	14,813,310 (13,678,808 , 15,947,812)	423,987 (386,153 , 461,821)	4,694,558 (3,751,656 , 5,637,461)
$200,000 under $500,000	879,570 (846,647 , 912,493)	15,629,667 (14,888,057 , 16,371,277)	313,774 (292,258 , 335,290)	8,667,593 (7,442,577 , 9,892,610)
$500,000 under $1,000,000	229,523 (219,814 , 239,232)	6,130,538 (5,765,815 , 6,495,260)	96,236 (90,050 , 102,423)	7,859,495 (6,709,443 , 9,009,547)
$1,000,000 under $1,500,000	54,255 (51,632 , 56,878)	2,246,144 (2,077,357 , 2,414,931)	33,564 (31,554 , 35,574)	2,940,546 (2,469,784 , 3,411,308)
$1,500,000 under $2,000,000	21,473 (20,272 , 22,675)	1,116,598 (1,021,701 , 1,211,495)	16,981 (15,982 , 17,980)	2,533,912 (2,214,195 , 2,853,629)
$2,000,000 under $5,000,000	31,442 (30,674 , 32,209)	2,395,101 (2,289,730 , 2,500,473)	33,022 (32,281 , 33,763)	6,789,545 (6,335,914 , 7,243,176)
$5,000,000 under $10,000,000	8,311 (8,086 , 8,537)	1,048,572 (1,005,049 , 1,092,094)	12,192 (11,931 , 12,453)	3,714,615 (3,447,856 , 3,981,373)
$10,000,000 or more	5,704 (5,704 , 5,704)	1,649,209 (1,649,209 , 1,649,209)	10,859 (10,859 , 10,859)	7,711,363 (7,711,363 , 7,711,363)
Taxable returns, total	**3,543,670 (3,448,787 , 3,638,554)**	**57,893,456 (56,169,597 , 59,617,315)**	**1,504,193 (1,440,786 , 1,567,600)**	**48,127,964 (45,981,781 , 50,274,146)**
No adjusted gross income	** 888 (-197 , 1,972)	** 240,622 (208,460 , 272,785)	** 1,379 (-609 , 3,369)	** 156,672 (140,991 , 172,352)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	* 4,013 (82 , 7,943)	* 16,892 (-4,500 , 38,283)
$10,000 under $15,000	7,957 (2,825 , 13,089)	58,407 (16,684 , 100,129)	* 1,013 (-964 , 2,990)	* 594 (-221 , 1,408)
$15,000 under $20,000	25,586 (15,977 , 35,195)	197,564 (106,698 , 288,431)	21,270 (12,249 , 30,291)	76,083 (22,906 , 129,260)
$20,000 under $25,000	26,229 (16,632 , 35,825)	379,813 (197,238 , 562,388)	20,279 (11,458 , 29,099)	74,361 (5,630 , 143,092)
$25,000 under $30,000	35,899 (24,308 , 47,490)	357,882 (182,525 , 533,239)	26,926 (16,827 , 37,025)	112,120 (25,893 , 198,348)
$30,000 under $40,000	111,156 (90,903 , 131,410)	1,155,320 (881,196 , 1,429,443)	65,760 (49,978 , 81,542)	259,636 (111,236 , 408,037)
$40,000 under $50,000	150,171 (126,675 , 173,667)	1,580,161 (1,255,901 , 1,904,421)	63,585 (48,055 , 79,114)	344,497 (188,652 , 500,343)
$50,000 under $75,000	434,231 (394,363 , 474,100)	4,775,765 (4,180,160 , 5,371,369)	193,653 (166,851 , 220,454)	1,082,564 (765,925 , 1,399,202)
$75,000 under $100,000	417,035 (378,117 , 455,954)	5,053,008 (4,406,320 , 5,699,697)	174,351 (149,000 , 199,703)	1,240,606 (849,523 , 1,631,689)
$100,000 under $200,000	1,107,317 (1,047,205 , 1,167,428)	14,073,849 (12,955,088 , 15,192,610)	416,234 (378,631 , 453,837)	4,577,438 (3,637,135 , 5,517,740)
$200,000 under $500,000	876,943 (844,021 , 909,865)	15,491,918 (14,750,379 , 16,233,457)	313,005 (291,489 , 334,521)	8,651,076 (7,426,059 , 9,876,092)
$500,000 under $1,000,000	229,220 (219,511 , 238,929)	6,088,823 (5,724,100 , 6,453,545)	96,163 (89,977 , 102,350)	7,857,330 (6,707,278 , 9,007,382)
$1,000,000 or more	121,040 (118,085 , 123,994)	8,440,325 (8,216,616 , 8,664,034)	106,563 (104,218 , 108,907)	23,678,096 (22,905,076 , 24,451,116)
Nontaxable returns, total	**801,488 (752,794 , 850,182)**	**36,767,003 (35,852,832 , 37,681,174)**	**292,803 (261,439 , 324,167)**	**1,301,954 (1,061,024 , 1,542,884)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Royalty—continued		Farm rental	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)
All returns, total	**67,913 (54,662 , 81,163)**	**655,529 (523,652 , 787,406)**	**330,494 (298,084 , 362,904)**	**6,715,556 (5,613,955 , 7,817,157)**
No adjusted gross income	2,194 (79 , 4,308)	119,196 (91,193 , 147,200)	** 6,928 (3,439 , 10,417)	** 162,094 (66,969 , 257,219)
$1 under $5,000	** 1,210 (-796 , 3,215)	** 10,842 (-10,358 , 32,041)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 7,140 (1,856 , 12,424)	* 37,162 (5,733 , 68,590)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	6,462 (1,603 , 11,321)	100,774 (-38,066 , 239,613)
$15,000 under $20,000	** 2,616 (-361 , 5,594)	** 22,445 (-9,018 , 53,909)	* 4,132 (179 , 8,085)	* 45,340 (3,382 , 87,297)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	6,046 (1,225 , 10,867)	36,420 (2,365 , 70,475)
$25,000 under $30,000	* 4,006 (83 , 7,929)	* 47,053 (-16,925 , 111,032)	11,292 (4,737 , 17,846)	100,560 (20,497 , 180,624)
$30,000 under $40,000	* 2,373 (-490 , 5,235)	* 9,295 (-4,522 , 23,113)	17,930 (9,747 , 26,114)	327,579 (-56,225 , 711,384)
$40,000 under $50,000	* 1,050 (-928 , 3,028)	* 1,297 (-1,170 , 3,763)	23,320 (13,982 , 32,659)	254,593 (92,166 , 417,021)
$50,000 under $75,000	8,055 (2,489 , 13,621)	15,663 (1,780 , 29,546)	42,800 (30,186 , 55,413)	552,248 (303,204 , 801,293)
$75,000 under $100,000	6,092 (1,270 , 10,914)	6,202 (-2,544 , 14,947)	37,156 (25,520 , 48,792)	550,009 (281,309 , 818,709)
$100,000 under $200,000	17,241 (9,487 , 24,996)	86,131 (18,679 , 153,582)	109,085 (89,320 , 128,850)	2,243,357 (1,516,341 , 2,970,372)
$200,000 under $500,000	11,953 (8,152 , 15,755)	102,675 (42,189 , 163,161)	43,131 (35,155 , 51,107)	1,604,935 (1,057,275 , 2,152,595)
$500,000 under $1,000,000	** 11,124 (9,727 , 12,520)	** 234,730 (185,727 , 283,734)	** 15,073 (12,947 , 17,196)	** 700,485 (500,673 , 900,299)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**58,108 (46,025 , 70,191)**	**462,369 (355,818 , 568,919)**	**287,819 (257,682 , 317,956)**	**6,186,380 (5,105,014 , 7,267,746)**
No adjusted gross income	* 43 (-13 , 100)	* 3,982 (-3,024 , 10,987)	* 13 (5 , 21)	* 627 (417 , 837)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 3,028 (-396 , 6,453)	** 23,427 (-6,592 , 53,447)
$15,000 under $20,000	** 3,001 (-393 , 6,396)	** 10,705 (-5,947 , 27,357)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	* 3,028 (-397 , 6,452)	* 15,684 (-7,930 , 39,299)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	* 4,040 (91 , 7,988)	* 41,593 (-11,290 , 94,476)
$30,000 under $40,000	** 2,325 (-531 , 5,182)	** 7,932 (-5,174 , 21,037)	13,891 (6,724 , 21,059)	286,209 (-94,558 , 666,977)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	20,281 (11,588 , 28,974)	199,366 (60,504 , 338,227)
$50,000 under $75,000	7,036 (1,832 , 12,241)	13,209 (183 , 26,235)	42,455 (29,856 , 55,054)	549,197 (300,172 , 798,221)
$75,000 under $100,000	* 6,032 (1,211 , 10,854)	* 5,784 (-2,938 , 14,506)	35,224 (23,787 , 46,661)	529,417 (261,635 , 797,199)
$100,000 under $200,000	16,665 (8,944 , 24,385)	85,624 (18,173 , 153,075)	107,723 (88,065 , 127,382)	2,238,532 (1,511,525 , 2,965,540)
$200,000 under $500,000	11,890 (8,088 , 15,692)	100,460 (39,974 , 160,946)	43,066 (35,090 , 51,042)	1,601,963 (1,054,303 , 2,149,624)
$500,000 under $1,000,000	** 11,116 (9,719 , 12,512)	** 234,673 (185,670 , 283,677)	** 15,069 (12,944 , 17,193)	** 700,364 (500,551 , 900,176)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**9,804 (4,365 , 15,244)**	**193,161 (115,448 , 270,873)**	**42,675 (30,718 , 54,633)**	**529,176 (318,630 , 739,723)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Farm rental—continued		Total rental and royalty	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)
All returns, total	**66,392 (52,171 , 80,614)**	**641,596 (443,726 , 839,467)**	**6,380,131 (6,248,960 , 6,511,302)**	**148,879,455 (145,330,534 , 152,428,375)**
No adjusted gross income	6,219 (2,239 , 10,198)	66,095 (34,222 , 97,967)	130,678 (115,812 , 145,543)	2,629,871 (2,389,538 , 2,870,205)
$1 under $5,000	** 4,036 (83 , 7,991)	** 17,973 (-7,807 , 43,751)	117,053 (96,957 , 137,150)	338,802 (227,021 , 450,583)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	181,896 (156,090 , 207,702)	1,004,320 (826,895 , 1,181,744)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	203,905 (176,622 , 231,188)	1,313,496 (1,067,408 , 1,559,583)
$15,000 under $20,000	* 3,023 (-395 , 6,441)	* 23,501 (-9,527 , 56,530)	165,099 (140,441 , 189,756)	1,176,753 (937,715 , 1,415,790)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	165,903 (141,132 , 190,675)	1,429,319 (1,125,874 , 1,732,764)
$25,000 under $30,000	* 1,018 (-948 , 2,985)	* 7,686 (-7,063 , 22,435)	167,124 (142,373 , 191,876)	1,493,650 (1,200,288 , 1,787,013)
$30,000 under $40,000	* 3,326 (-146 , 6,799)	* 39,164 (-17,217 , 95,544)	296,014 (263,145 , 328,883)	2,800,298 (2,213,573 , 3,387,023)
$40,000 under $50,000	* 1,011 (-955 , 2,977)	* 6,726 (-6,314 , 19,766)	273,407 (241,737 , 305,078)	2,722,970 (2,240,639 , 3,205,300)
$50,000 under $75,000	9,053 (3,191 , 14,916)	22,816 (3,084 , 42,547)	767,152 (714,519 , 819,784)	7,819,997 (6,966,286 , 8,673,708)
$75,000 under $100,000	* 6,652 (1,764 , 11,539)	* 38,338 (9,496 , 67,180)	672,921 (623,820 , 722,022)	7,904,055 (6,961,311 , 8,846,799)
$100,000 under $200,000	20,777 (12,432 , 29,122)	163,913 (81,873 , 245,952)	1,644,912 (1,572,632 , 1,717,193)	26,187,853 (24,266,792 , 28,108,915)
$200,000 under $500,000	** 9,518 (6,152 , 12,885)	** 205,901 (48,461 , 363,342)	1,101,689 (1,064,511 , 1,138,867)	32,430,610 (30,524,534 , 34,336,686)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	285,984 (275,483 , 296,484)	19,544,277 (18,096,153 , 20,992,400)
$1,000,000 under $1,500,000	737 (429 , 1,045)	10,036 (4,733 , 15,338)	78,672 (75,628 , 81,717)	7,186,099 (6,603,899 , 7,768,300)
$1,500,000 under $2,000,000	268 (138 , 398)	5,019 (2,222 , 7,816)	35,783 (34,293 , 37,273)	4,806,341 (4,438,561 , 5,174,122)
$2,000,000 under $5,000,000	497 (401 , 593)	20,730 (14,192 , 27,269)	59,462 (58,469 , 60,455)	11,775,925 (11,272,283 , 12,279,568)
$5,000,000 under $10,000,000	161 (130 , 191)	5,289 (4,062 , 6,517)	18,246 (17,927 , 18,566)	5,725,111 (5,439,109 , 6,011,113)
$10,000,000 or more	95 (95 , 95)	8,409 (8,409 , 8,409)	14,230 (14,225 , 14,235)	10,589,707 (10,554,257 , 10,625,157)
Taxable returns, total	**52,046 (39,579 , 64,512)**	**536,322 (345,100 , 727,543)**	**5,174,700 (5,058,853 , 5,290,547)**	**138,042,320 (134,570,284 , 141,514,356)**
No adjusted gross income	** 2,022 (-766 , 4,810)	** 15,008 (-5,529 , 35,544)	** 1,857 (-218 , 3,933)	** 260,703 (239,715 , 281,691)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	* 4,210 (261 , 8,160)	* 18,065 (-3,449 , 39,580)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	11,966 (5,324 , 18,607)	104,160 (38,173 , 170,147)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	69,357 (53,152 , 85,561)	443,566 (307,866 , 579,267)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	73,037 (56,431 , 89,642)	602,547 (409,048 , 796,047)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	80,013 (62,796 , 97,231)	719,754 (505,826 , 933,682)
$30,000 under $40,000	** 3,327 (-139 , 6,793)	** 44,553 (-13,258 , 102,364)	206,445 (178,851 , 234,039)	2,034,953 (1,508,230 , 2,561,677)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	221,763 (193,076 , 250,451)	2,088,304 (1,677,421 , 2,499,187)
$50,000 under $75,000	8,034 (2,495 , 13,573)	21,013 (1,501 , 40,524)	671,854 (622,393 , 721,315)	6,907,507 (6,090,076 , 7,724,937)
$75,000 under $100,000	* 6,652 (1,764 , 11,539)	* 38,338 (9,496 , 67,180)	634,824 (586,947 , 682,700)	7,414,334 (6,494,706 , 8,333,963)
$100,000 under $200,000	20,747 (12,402 , 29,092)	162,377 (80,369 , 244,384)	1,608,214 (1,536,571 , 1,679,856)	25,532,162 (23,622,739 , 27,441,584)
$200,000 under $500,000	** 9,506 (6,140 , 12,873)	** 205,550 (48,111 , 362,991)	1,099,076 (1,061,902 , 1,136,250)	32,330,223 (30,424,149 , 34,236,297)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	285,811 (275,310 , 296,311)	19,530,246 (18,082,122 , 20,978,369)
$1,000,000 or more	1,758 (1,409 , 2,107)	49,484 (40,529 , 58,438)	206,274 (202,815 , 209,732)	40,055,795 (39,161,232 , 40,950,358)
Nontaxable returns, total	**14,347 (7,502 , 21,191)**	**105,274 (54,407 , 156,142)**	**1,205,431 (1,142,305 , 1,268,557)**	**10,837,135 (10,082,558 , 11,591,711)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total rental and royalty—continued		Partnership	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)
All returns, total	**3,313,901 (3,215,623 , 3,412,179)**	**55,702,877 (54,037,126 , 57,368,628)**	**3,311,926 (3,226,978 , 3,396,875)**	**487,094,509 (479,862,575 , 494,326,443)**
No adjusted gross income	205,670 (185,200 , 226,139)	7,448,625 (6,907,515 , 7,989,735)	47,192 (39,368 , 55,016)	3,311,266 (3,013,547 , 3,608,985)
$1 under $5,000	56,372 (43,198 , 69,546)	513,745 (345,036 , 682,453)	19,822 (11,644 , 28,000)	157,881 (72,751 , 243,012)
$5,000 under $10,000	65,736 (50,795 , 80,677)	600,699 (436,666 , 764,732)	54,012 (39,852 , 68,172)	402,096 (252,283 , 551,909)
$10,000 under $15,000	73,126 (57,047 , 89,204)	715,966 (521,785 , 910,147)	45,910 (32,804 , 59,017)	355,103 (217,954 , 492,252)
$15,000 under $20,000	82,857 (66,011 , 99,704)	856,447 (630,172 , 1,082,722)	46,215 (33,337 , 59,092)	462,131 (304,371 , 619,892)
$20,000 under $25,000	78,263 (61,522 , 95,004)	872,132 (644,348 , 1,099,916)	39,313 (27,450 , 51,175)	556,069 (352,630 , 759,508)
$25,000 under $30,000	83,536 (66,382 , 100,690)	969,475 (701,955 , 1,236,994)	52,077 (38,439 , 65,716)	797,127 (522,105 , 1,072,149)
$30,000 under $40,000	166,051 (141,566 , 190,536)	1,872,425 (1,486,533 , 2,258,317)	109,601 (89,642 , 129,559)	1,951,910 (1,478,320 , 2,425,500)
$40,000 under $50,000	184,013 (158,408 , 209,619)	2,009,667 (1,655,087 , 2,364,246)	109,278 (89,155 , 129,402)	1,850,336 (1,349,871 , 2,350,801)
$50,000 under $75,000	506,332 (463,530 , 549,134)	5,354,536 (4,778,509 , 5,930,562)	245,551 (215,619 , 275,483)	4,589,954 (3,738,037 , 5,441,872)
$75,000 under $100,000	444,399 (404,354 , 484,444)	4,948,072 (4,374,430 , 5,521,715)	252,762 (222,744 , 282,779)	6,021,603 (4,912,488 , 7,130,717)
$100,000 under $200,000	874,726 (821,194 , 928,259)	9,662,418 (8,820,430 , 10,504,407)	774,793 (724,434 , 825,151)	27,193,979 (24,306,960 , 30,080,998)
$200,000 under $500,000	315,250 (296,478 , 334,021)	8,740,155 (8,072,833 , 9,407,477)	848,103 (815,637 , 880,568)	70,924,621 (66,914,171 , 74,935,072)
$500,000 under $1,000,000	103,015 (96,637 , 109,394)	4,422,579 (4,061,169 , 4,783,989)	363,862 (351,970 , 375,754)	75,395,435 (71,525,396 , 79,265,474)
$1,000,000 under $1,500,000	30,073 (28,133 , 32,012)	1,702,383 (1,558,296 , 1,846,471)	120,108 (116,357 , 123,859)	44,835,141 (42,506,308 , 47,163,974)
$1,500,000 under $2,000,000	13,165 (12,290 , 14,039)	872,075 (794,071 , 950,079)	54,951 (53,001 , 56,900)	30,483,673 (28,919,508 , 32,047,838)
$2,000,000 under $5,000,000	20,751 (20,141 , 21,361)	1,961,507 (1,859,162 , 2,063,852)	86,888 (85,700 , 88,075)	75,289,227 (73,626,772 , 76,951,681)
$5,000,000 under $10,000,000	6,049 (5,860 , 6,239)	870,774 (832,501 , 909,048)	24,727 (24,352 , 25,101)	41,778,975 (40,675,302 , 42,882,648)
$10,000,000 or more	4,517 (4,517 , 4,517)	1,309,197 (1,309,197 , 1,309,197)	16,763 (16,763 , 16,763)	100,737,982 (100,737,982 , 100,737,982)
Taxable returns, total	**2,535,556 (2,449,325 , 2,621,786)**	**41,003,570 (39,579,827 , 42,427,313)**	**2,907,689 (2,830,518 , 2,984,861)**	**477,441,463 (470,269,176 , 484,613,750)**
No adjusted gross income	344 (137 , 552)	214,662 (172,392 , 256,933)	969 (313 , 1,625)	739,055 (671,008 , 807,103)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	* 1,013 (-964 , 2,990)	* 4,940 (-754 , 10,633)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	* 4,341 (340 , 8,342)	* 23,564 (-2,909 , 50,037)
$10,000 under $15,000	6,950 (2,212 , 11,687)	56,181 (14,917 , 97,445)	* 6,031 (1,208 , 10,854)	* 49,078 (-324 , 98,480)
$15,000 under $20,000	25,622 (16,012 , 35,233)	205,280 (115,117 , 295,442)	17,317 (9,334 , 25,300)	188,841 (86,148 , 291,534)
$20,000 under $25,000	25,874 (16,301 , 35,448)	280,215 (157,048 , 403,381)	17,614 (9,439 , 25,788)	256,393 (115,294 , 397,492)
$25,000 under $30,000	34,693 (23,277 , 46,109)	318,118 (153,418 , 482,818)	22,143 (13,104 , 31,182)	387,679 (185,583 , 589,776)
$30,000 under $40,000	109,854 (89,696 , 130,013)	1,118,633 (849,900 , 1,387,365)	59,347 (44,593 , 74,101)	974,144 (631,809 , 1,316,480)
$40,000 under $50,000	142,460 (119,627 , 165,294)	1,424,290 (1,122,614 , 1,725,966)	71,223 (54,877 , 87,569)	924,923 (579,997 , 1,269,849)
$50,000 under $75,000	434,106 (394,210 , 474,003)	4,253,944 (3,743,585 , 4,764,303)	211,191 (183,198 , 239,184)	3,555,138 (2,797,199 , 4,313,077)
$75,000 under $100,000	413,449 (374,675 , 452,223)	4,387,861 (3,853,474 , 4,922,249)	227,904 (199,216 , 256,591)	5,002,642 (3,991,982 , 6,013,302)
$100,000 under $200,000	850,530 (797,527 , 903,533)	9,026,108 (8,207,463 , 9,844,753)	755,894 (705,938 , 805,849)	26,377,040 (23,504,257 , 29,249,822)
$200,000 under $500,000	314,302 (295,531 , 333,074)	8,628,713 (7,961,408 , 9,296,017)	845,659 (813,204 , 878,114)	70,628,260 (66,619,157 , 74,637,363)
$500,000 under $1,000,000	102,880 (96,502 , 109,259)	4,388,792 (4,027,382 , 4,750,202)	363,714 (351,822 , 375,606)	75,342,260 (71,472,221 , 79,212,299)
$1,000,000 or more	74,489 (72,285 , 76,693)	6,700,774 (6,504,527 , 6,897,021)	303,330 (299,101 , 307,559)	292,987,506 (289,620,413 , 296,354,599)
Nontaxable returns, total	**778,345 (730,330 , 826,360)**	**14,699,307 (13,824,283 , 15,574,331)**	**404,237 (368,360 , 440,114)**	**9,653,046 (8,708,188 , 10,597,904)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Partnership—continued		S corporation	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)
All returns, total	**2,094,775 (2,026,866 , 2,162,684)**	**175,602,300 (172,820,651 , 178,383,949)**	**4,027,461 (3,929,500 , 4,125,423)**	**812,741,318 (803,749,149 , 821,733,487)**
No adjusted gross income	172,417 (156,851 , 187,983)	45,083,943 (43,270,193 , 46,897,694)	47,362 (39,563 , 55,161)	5,058,593 (4,635,100 , 5,482,086)
$1 under $5,000	30,136 (20,085 , 40,188)	513,797 (270,188 , 757,406)	22,342 (13,656 , 31,029)	246,011 (57,640 , 434,382)
$5,000 under $10,000	23,777 (14,878 , 32,676)	442,121 (182,863 , 701,379)	36,845 (25,132 , 48,559)	292,912 (173,300 , 412,523)
$10,000 under $15,000	25,302 (16,012 , 34,591)	250,994 (182,138 , 319,849)	50,584 (36,767 , 64,401)	486,657 (347,260 , 626,054)
$15,000 under $20,000	27,794 (18,036 , 37,551)	472,824 (234,975 , 710,673)	61,940 (46,701 , 77,179)	583,158 (402,198 , 764,118)
$20,000 under $25,000	32,311 (21,653 , 42,969)	384,642 (171,021 , 598,264)	56,078 (41,600 , 70,556)	798,350 (531,577 , 1,065,123)
$25,000 under $30,000	33,093 (22,227 , 43,959)	745,977 (405,466 , 1,086,488)	66,913 (51,075 , 82,752)	1,214,771 (849,436 , 1,580,106)
$30,000 under $40,000	61,222 (46,561 , 75,882)	1,149,204 (776,368 , 1,522,040)	154,238 (130,354 , 178,122)	2,929,046 (2,272,706 , 3,585,387)
$40,000 under $50,000	69,018 (53,533 , 84,502)	1,467,106 (970,149 , 1,964,064)	121,023 (99,820 , 142,225)	3,082,848 (2,420,201 , 3,745,494)
$50,000 under $75,000	194,901 (168,548 , 221,254)	3,138,594 (2,487,301 , 3,789,888)	398,335 (359,876 , 436,794)	12,311,632 (10,825,911 , 13,797,352)
$75,000 under $100,000	147,149 (124,424 , 169,874)	2,849,233 (2,286,076 , 3,412,390)	310,902 (277,042 , 344,762)	12,098,356 (10,461,695 , 13,735,016)
$100,000 under $200,000	486,640 (447,558 , 525,723)	11,085,367 (10,003,615 , 12,167,120)	1,015,075 (956,663 , 1,073,487)	54,285,528 (50,337,715 , 58,233,342)
$200,000 under $500,000	469,603 (445,782 , 493,424)	17,915,360 (16,888,314 , 18,942,407)	1,046,308 (1,008,950 , 1,083,666)	127,744,318 (122,655,232 , 132,833,405)
$500,000 under $1,000,000	172,709 (164,531 , 180,887)	14,009,247 (13,278,068 , 14,740,425)	365,639 (353,619 , 377,659)	111,710,531 (107,302,390 , 116,118,671)
$1,000,000 under $1,500,000	53,228 (50,730 , 55,727)	7,453,173 (7,095,104 , 7,811,242)	108,812 (105,208 , 112,415)	64,784,994 (62,182,455 , 67,387,532)
$1,500,000 under $2,000,000	26,472 (25,180 , 27,764)	5,555,828 (5,304,196 , 5,807,459)	51,323 (49,348 , 53,298)	45,248,962 (43,214,300 , 47,283,623)
$2,000,000 under $5,000,000	44,463 (43,598 , 45,327)	14,874,495 (14,556,117 , 15,192,874)	78,168 (77,021 , 79,316)	121,207,183 (119,141,607 , 123,272,759)
$5,000,000 under $10,000,000	13,371 (13,100 , 13,642)	9,914,133 (9,780,506 , 10,047,760)	21,350 (20,996 , 21,703)	72,523,417 (71,001,621 , 74,045,213)
$10,000,000 or more	11,170 (11,170 , 11,170)	38,296,260 (38,296,260 , 38,296,260)	14,224 (14,224 , 14,224)	176,134,053 (176,134,053 , 176,134,053)
Taxable returns, total	**1,661,341 (1,601,589 , 1,721,093)**	**120,016,763 (118,202,243 , 121,831,283)**	**3,541,015 (3,451,559 , 3,630,471)**	**797,058,578 (788,161,851 , 805,955,304)**
No adjusted gross income	** 2,108 (-9 , 4,225)	** 1,490,758 (1,399,910 , 1,581,606)	1,184 (90 , 2,278)	529,344 (429,821 , 628,867)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 4,036 (83 , 7,991)	** 13,319 (-3,077 , 29,715)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	7,421 (2,164 , 12,678)	37,667 (-2,428 , 77,762)	8,174 (2,579 , 13,769)	100,337 (30,536 , 170,137)
$15,000 under $20,000	8,732 (3,067 , 14,398)	28,759 (6,523 , 50,995)	27,782 (17,535 , 38,028)	306,585 (176,181 , 436,989)
$20,000 under $25,000	9,567 (3,604 , 15,530)	131,009 (-31,750 , 293,769)	24,502 (14,839 , 34,165)	480,250 (246,420 , 714,080)
$25,000 under $30,000	16,182 (8,325 , 24,039)	172,221 (66,386 , 278,056)	34,670 (23,183 , 46,157)	606,486 (371,235 , 841,737)
$30,000 under $40,000	31,439 (20,600 , 42,278)	198,374 (109,433 , 287,316)	86,790 (68,874 , 104,706)	1,911,362 (1,336,728 , 2,485,996)
$40,000 under $50,000	49,577 (36,109 , 63,045)	615,318 (258,525 , 972,112)	79,490 (62,163 , 96,817)	2,085,309 (1,529,513 , 2,641,105)
$50,000 under $75,000	151,014 (127,636 , 174,392)	1,359,765 (966,109 , 1,753,422)	314,670 (280,300 , 349,040)	9,091,021 (7,825,060 , 10,356,983)
$75,000 under $100,000	131,107 (109,367 , 152,846)	1,712,981 (1,272,982 , 2,152,979)	284,131 (251,684 , 316,578)	10,662,515 (9,119,918 , 12,205,112)
$100,000 under $200,000	465,514 (426,974 , 504,053)	8,216,658 (7,262,319 , 9,170,997)	991,541 (933,662 , 1,049,420)	52,450,748 (48,546,748 , 56,354,747)
$200,000 under $500,000	467,621 (443,801 , 491,442)	16,793,310 (15,768,279 , 17,818,342)	1,044,723 (1,007,365 , 1,082,080)	127,454,760 (122,365,675 , 132,543,845)
$500,000 under $1,000,000	172,503 (164,325 , 180,681)	13,792,442 (13,061,264 , 14,523,621)	365,518 (353,498 , 377,538)	111,633,921 (107,225,781 , 116,042,061)
$1,000,000 or more	148,557 (145,658 , 151,456)	75,467,500 (74,917,330 , 76,017,671)	273,804 (269,685 , 277,924)	479,732,622 (475,710,388 , 483,754,856)
Nontaxable returns, total	**433,434 (400,885 , 465,983)**	**55,585,537 (53,469,254 , 57,701,820)**	**486,447 (446,041 , 526,852)**	**15,682,741 (14,329,074 , 17,036,407)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	S corporation—continued		Estate and trust	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)
All returns, total	**1,517,428 (1,454,972 , 1,579,884)**	**93,025,607 (90,157,522 , 95,893,692)**	**628,572 (588,410 , 668,734)**	**53,472,482 (51,249,133 , 55,695,831)**
No adjusted gross income	186,797 (169,842 , 203,753)	28,337,405 (26,426,338 , 30,248,472)	11,074 (6,801 , 15,346)	426,623 (315,566 , 537,680)
$1 under $5,000	34,411 (23,426 , 45,396)	690,515 (410,745 , 970,286)	4,266 (565 , 7,968)	16,099 (-4,135 , 36,333)
$5,000 under $10,000	27,288 (17,704 , 36,872)	584,635 (361,090 , 808,180)	8,632 (2,969 , 14,294)	33,162 (6,495 , 59,830)
$10,000 under $15,000	38,443 (26,622 , 50,264)	848,888 (477,666 , 1,220,109)	9,052 (3,359 , 14,745)	91,789 (-21,728 , 205,306)
$15,000 under $20,000	35,492 (24,406 , 46,578)	546,682 (317,239 , 776,125)	11,488 (4,917 , 18,058)	59,252 (9,132 , 109,372)
$20,000 under $25,000	32,497 (21,718 , 43,275)	763,518 (430,783 , 1,096,254)	13,195 (6,252 , 20,138)	111,552 (48,185 , 174,918)
$25,000 under $30,000	38,318 (26,669 , 49,967)	1,089,706 (590,282 , 1,589,130)	8,642 (2,972 , 14,312)	57,771 (-2,700 , 118,243)
$30,000 under $40,000	66,717 (51,082 , 82,353)	1,858,699 (1,265,555 , 2,451,843)	22,538 (13,265 , 31,811)	165,277 (76,735 , 253,819)
$40,000 under $50,000	61,429 (46,537 , 76,322)	1,310,679 (845,111 , 1,776,246)	18,888 (10,485 , 27,290)	239,340 (88,567 , 390,113)
$50,000 under $75,000	142,145 (119,630 , 164,661)	3,737,931 (2,959,494 , 4,516,369)	52,530 (38,624 , 66,435)	649,247 (368,736 , 929,758)
$75,000 under $100,000	130,525 (108,938 , 152,111)	3,147,742 (2,466,421 , 3,829,063)	49,406 (36,153 , 62,658)	957,756 (607,866 , 1,307,646)
$100,000 under $200,000	365,653 (331,517 , 399,789)	10,258,755 (9,146,006 , 11,371,504)	182,421 (157,046 , 207,795)	4,600,362 (3,558,599 , 5,642,126)
$200,000 under $500,000	240,902 (223,884 , 257,921)	10,948,036 (10,071,242 , 11,824,830)	151,205 (136,744 , 165,666)	8,862,591 (7,534,295 , 10,190,886)
$500,000 under $1,000,000	66,468 (61,336 , 71,601)	5,599,460 (5,140,742 , 6,058,178)	43,878 (39,565 , 48,192)	6,163,237 (5,156,951 , 7,169,523)
$1,000,000 under $1,500,000	18,252 (16,786 , 19,718)	2,691,171 (2,472,063 , 2,910,280)	14,506 (13,147 , 15,865)	3,222,361 (2,647,815 , 3,796,906)
$1,500,000 under $2,000,000	8,370 (7,715 , 9,025)	1,589,080 (1,445,166 , 1,732,993)	7,036 (6,379 , 7,693)	2,067,472 (1,700,336 , 2,434,607)
$2,000,000 under $5,000,000	14,792 (14,294 , 15,290)	4,769,442 (4,580,423 , 4,958,460)	11,987 (11,521 , 12,453)	6,768,795 (6,296,193 , 7,241,398)
$5,000,000 under $10,000,000	4,555 (4,398 , 4,711)	2,809,765 (2,722,852 , 2,896,677)	4,342 (4,178 , 4,507)	5,093,480 (4,723,349 , 5,463,610)
$10,000,000 or more	4,374 (4,374 , 4,374)	11,443,499 (11,443,499 , 11,443,499)	3,486 (3,486 , 3,486)	13,886,316 (13,886,316 , 13,886,316)
Taxable returns, total	**1,055,071 (1,003,024 , 1,107,117)**	**55,282,206 (53,493,161 , 57,071,250)**	**565,767 (528,137 , 603,397)**	**52,587,362 (50,372,677 , 54,802,047)**
No adjusted gross income	1,687 (281 , 3,094)	729,950 (484,056 , 975,843)	** 1,124 (-861 , 3,108)	** 94,589 (83,658 , 105,519)
$1 under $5,000	** 1,011 (83 , 7,991)	** 51,205 (-43,577 , 145,987)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	** 4,016 (82 , 7,950)	** 21,294 (-4,617 , 47,205)
$10,000 under $15,000	* 760 (-375 , 1,895)	* 10,906 (-6,000 , 27,813)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	9,189 (3,309 , 15,068)	65,193 (9,913 , 120,473)	* 7,068 (1,835 , 12,302)	* 44,433 (-3,947 , 92,814)
$20,000 under $25,000	* 7,209 (1,969 , 12,450)	* 70,212 (10,397 , 130,027)	* 6,035 (1,208 , 10,861)	* 30,649 (2,101 , 59,197)
$25,000 under $30,000	16,445 (8,683 , 24,206)	334,996 (60,418 , 609,575)	* 5,015 (622 , 9,408)	* 49,186 (-9,811 , 108,183)
$30,000 under $40,000	39,248 (27,083 , 51,413)	790,857 (408,761 , 1,172,952)	15,453 (7,793 , 23,113)	114,095 (39,383 , 188,807)
$40,000 under $50,000	44,478 (31,614 , 57,342)	467,951 (270,389 , 665,513)	14,623 (7,216 , 22,030)	215,638 (68,102 , 363,173)
$50,000 under $75,000	115,780 (95,194 , 136,367)	2,167,308 (1,551,653 , 2,782,964)	47,992 (34,661 , 61,323)	621,236 (342,224 , 900,248)
$75,000 under $100,000	118,131 (97,359 , 138,904)	2,341,920 (1,777,689 , 2,906,152)	47,594 (34,520 , 60,669)	907,741 (562,535 , 1,252,948)
$100,000 under $200,000	344,660 (311,351 , 377,969)	8,803,601 (7,757,317 , 9,849,885)	180,738 (155,442 , 206,034)	4,545,420 (3,504,734 , 5,586,105)
$200,000 under $500,000	239,829 (222,811 , 256,848)	10,660,755 (9,784,172 , 11,537,338)	150,906 (136,445 , 165,367)	8,840,015 (7,511,720 , 10,168,310)
$500,000 under $1,000,000	66,378 (61,246 , 71,511)	5,578,792 (5,120,074 , 6,037,510)	43,860 (39,547 , 48,174)	6,159,588 (5,153,302 , 7,165,874)
$1,000,000 or more	50,264 (48,584 , 51,943)	23,208,560 (22,875,392 , 23,541,729)	41,343 (39,762 , 42,923)	30,943,479 (30,037,082 , 31,849,875)
Nontaxable returns, total	**462,357 (427,630 , 497,084)**	**37,743,401 (35,494,796 , 39,992,007)**	**62,804 (48,738 , 76,871)**	**885,120 (688,497 , 1,081,743)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Estate and trust—continued		Farm	
	Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount
	(77)	(78)	(79)	(80)
All returns, total	**47,355 (37,413 , 57,298)**	**5,757,408 (5,416,637 , 6,098,179)**	**508,494 (477,203 , 539,784)**	**17,264,602 (16,172,705 , 18,356,499)**
No adjusted gross income	3,049 (1,314 , 4,785)	1,488,712 (1,259,485 , 1,717,939)	14,782 (10,149 , 19,415)	409,203 (321,282 , 497,124)
$1 under $5,000	** 1,023 (-954 , 3,001)	** 21,227 (-294 , 42,748)	17,448 (9,709 , 25,186)	81,642 (34,038 , 129,246)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	31,706 (21,093 , 42,319)	277,247 (175,281 , 379,214)
$10,000 under $15,000	* 1,015 (-951 , 2,981)	* 7,080 (6,141 , 8,018)	28,352 (18,216 , 38,487)	259,201 (139,350 , 379,051)
$15,000 under $20,000	* 2,000 (-762 , 4,763)	* 35,627 (-14,960 , 86,213)	12,699 (6,201 , 19,197)	163,354 (72,457 , 254,250)
$20,000 under $25,000	** 17 (0 , 34)	** 10,916 (-3,053 , 24,884)	20,460 (12,035 , 28,884)	194,494 (89,936 , 299,051)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	19,508 (11,272 , 27,744)	327,823 (126,247 , 529,398)
$30,000 under $40,000	2,123 (-661 , 4,908)	17,087 (122 , 34,051)	29,982 (20,221 , 39,742)	734,137 (464,268 , 1,004,007)
$40,000 under $50,000	* 2,030 (-767 , 4,826)	* 5,993 (-3,089 , 15,074)	19,390 (12,471 , 26,309)	390,978 (229,564 , 552,391)
$50,000 under $75,000	2,406 (-437 , 5,249)	17,322 (13,182 , 21,461)	53,550 (41,577 , 65,524)	1,377,826 (988,433 , 1,767,219)
$75,000 under $100,000	2,529 (-301 , 5,358)	114,386 (-60,190 , 288,963)	52,135 (40,232 , 64,039)	1,349,170 (1,001,018 , 1,697,321)
$100,000 under $200,000	11,602 (5,264 , 17,939)	248,044 (175,706 , 320,382)	131,139 (114,349 , 147,929)	4,512,281 (3,839,175 , 5,185,387)
$200,000 under $500,000	8,694 (5,974 , 11,414)	359,748 (252,759 , 466,737)	58,574 (51,254 , 65,893)	4,467,508 (3,900,098 , 5,034,919)
$500,000 under $1,000,000	3,150 (2,162 , 4,138)	405,601 (339,223 , 471,979)	12,660 (10,633 , 14,687)	1,473,712 (1,248,379 , 1,699,045)
$1,000,000 under $1,500,000	1,643 (1,236 , 2,050)	300,625 (240,836 , 360,414)	2,504 (1,996 , 3,011)	458,708 (364,981 , 552,435)
$1,500,000 under $2,000,000	1,272 (1,034 , 1,509)	189,236 (148,957 , 229,515)	1,261 (1,004 , 1,519)	199,835 (153,853 , 245,817)
$2,000,000 under $5,000,000	2,420 (2,235 , 2,604)	658,365 (604,486 , 712,244)	1,579 (1,413 , 1,745)	309,325 (251,334 , 367,316)
$5,000,000 under $10,000,000	1,083 (1,009 , 1,157)	401,366 (382,272 , 420,459)	458 (406 , 510)	150,801 (117,438 , 184,164)
$10,000,000 or more	1,300 (1,300 , 1,300)	1,476,075 (1,476,075 , 1,476,075)	307 (307 , 307)	127,358 (127,358 , 127,358)
Taxable returns, total	**37,548 (29,030 , 46,067)**	**4,034,732 (3,792,964 , 4,276,500)**	**336,415 (310,691 , 362,139)**	**14,191,179 (13,179,011 , 15,203,347)**
No adjusted gross income	38 (30 , 46)	139,520 (135,891 , 143,148)	** 19 (6 , 31)	** 7,734 (5,033 , 10,435)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	* 2,086 (-807 , 4,979)	* 38,276 (-34,906 , 111,457)
$15,000 under $20,000	** 10 (-3 , 22)	** 9,714 (-5,153 , 24,581)	* 4,702 (652 , 8,753)	* 75,796 (8,632 , 142,959)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	6,074 (1,433 , 10,716)	56,195 (1,117 , 111,272)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	7,156 (2,000 , 12,312)	91,166 (10,875 , 171,457)
$30,000 under $40,000	** 2,131 (-674 , 4,936)	** 8,873 (1,481 , 16,265)	17,652 (9,942 , 25,362)	456,188 (233,355 , 679,020)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	11,677 (6,255 , 17,098)	260,204 (112,477 , 407,931)
$50,000 under $75,000	* 2,349 (-494 , 5,192)	* 6,961 (3,145 , 10,776)	43,241 (32,098 , 54,383)	1,009,083 (651,751 , 1,366,416)
$75,000 under $100,000	* 2,317 (-498 , 5,132)	* 100,048 (-74,479 , 274,575)	42,897 (31,846 , 53,948)	1,047,525 (729,123 , 1,365,928)
$100,000 under $200,000	11,289 (4,959 , 17,620)	128,702 (67,948 , 189,456)	123,873 (107,403 , 140,344)	4,002,010 (3,380,010 , 4,624,010)
$200,000 under $500,000	8,582 (5,862 , 11,301)	286,405 (180,804 , 392,005)	58,280 (50,960 , 65,600)	4,429,305 (3,861,900 , 4,996,710)
$500,000 under $1,000,000	3,124 (2,136 , 4,112)	336,951 (270,573 , 403,329)	12,651 (10,624 , 14,678)	1,472,793 (1,247,460 , 1,698,126)
$1,000,000 or more	7,709 (7,198 , 8,220)	3,017,559 (2,925,607 , 3,109,510)	6,106 (5,513 , 6,700)	1,244,904 (1,121,428 , 1,368,381)
Nontaxable returns, total	**9,807 (4,679 , 14,935)**	**1,722,676 (1,482,476 , 1,962,877)**	**172,079 (151,340 , 192,818)**	**3,073,423 (2,613,255 , 3,533,590)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Farm—continued		Unemployment compensation	
	Net loss			
	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)
All returns, total	**1,258,192 (1,215,722 , 1,300,663)**	**42,607,310 (40,896,603 , 44,318,018)**	**4,728,507 (4,598,134 , 4,858,880)**	**30,247,572 (29,065,397 , 31,429,747)**
No adjusted gross income	122,040 (108,930 , 135,149)	7,546,234 (6,874,596 , 8,217,872)	30,375 (22,618 , 38,131)	297,874 (201,552 , 394,196)
$1 under $5,000	20,540 (12,191 , 28,888)	483,624 (245,868 , 721,380)	80,787 (63,232 , 98,342)	259,782 (175,487 , 344,077)
$5,000 under $10,000	23,670 (14,407 , 32,933)	463,592 (218,955 , 708,229)	151,452 (127,466 , 175,439)	736,433 (578,527 , 894,339)
$10,000 under $15,000	28,626 (18,594 , 38,658)	598,635 (379,748 , 817,522)	241,578 (211,204 , 271,952)	1,295,114 (1,072,049 , 1,518,178)
$15,000 under $20,000	32,886 (22,138 , 43,633)	740,096 (389,074 , 1,091,119)	302,689 (268,674 , 336,704)	1,962,929 (1,656,589 , 2,269,268)
$20,000 under $25,000	33,043 (22,208 , 43,878)	735,265 (435,679 , 1,034,850)	304,130 (269,968 , 338,293)	2,112,690 (1,774,533 , 2,450,847)
$25,000 under $30,000	41,157 (29,333 , 52,981)	1,326,609 (894,222 , 1,758,995)	317,628 (282,731 , 352,525)	2,109,457 (1,776,438 , 2,442,476)
$30,000 under $40,000	67,506 (52,377 , 82,634)	1,579,730 (1,070,005 , 2,089,456)	547,305 (501,585 , 593,024)	3,491,782 (3,069,492 , 3,914,073)
$40,000 under $50,000	62,145 (47,479 , 76,812)	1,354,412 (889,914 , 1,818,909)	404,022 (364,668 , 443,376)	2,743,510 (2,371,186 , 3,115,834)
$50,000 under $75,000	171,937 (149,686 , 194,187)	4,197,623 (3,492,556 , 4,902,691)	776,781 (722,428 , 831,133)	4,978,676 (4,472,417 , 5,484,935)
$75,000 under $100,000	171,444 (148,179 , 194,709)	3,814,163 (3,143,298 , 4,485,027)	511,954 (468,020 , 555,888)	3,087,608 (2,706,535 , 3,468,680)
$100,000 under $200,000	311,730 (285,142 , 338,318)	8,108,723 (7,271,057 , 8,946,389)	817,583 (762,717 , 872,450)	5,240,219 (4,752,789 , 5,727,649)
$200,000 under $500,000	123,351 (111,908 , 134,794)	5,404,542 (4,874,287 , 5,934,796)	215,466 (194,723 , 236,209)	1,691,302 (1,477,987 , 1,904,618)
$500,000 under $1,000,000	28,570 (25,381 , 31,759)	2,427,288 (2,156,972 , 2,697,603)	20,982 (17,790 , 24,174)	182,568 (146,911 , 218,225)
$1,000,000 under $1,500,000	7,942 (6,987 , 8,897)	933,123 (821,181 , 1,045,064)	3,694 (2,954 , 4,433)	30,487 (23,011 , 37,963)
$1,500,000 under $2,000,000	3,339 (2,943 , 3,735)	472,061 (404,974 , 539,148)	856 (585 , 1,128)	6,834 (4,274 , 9,394)
$2,000,000 under $5,000,000	5,552 (5,241 , 5,863)	1,096,915 (1,013,984 , 1,179,846)	993 (843 , 1,142)	8,058 (6,554 , 9,561)
$5,000,000 under $10,000,000	1,603 (1,506 , 1,700)	542,375 (507,570 , 577,180)	169 (134 , 205)	1,618 (1,198 , 2,037)
$10,000,000 or more	1,112 (1,112 , 1,112)	782,301 (782,301 , 782,301)	61 (61 , 61)	10,632 (10,632 , 10,632)
Taxable returns, total	**900,481 (861,308 , 939,653)**	**27,610,379 (26,257,242 , 28,963,517)**	**3,285,125 (3,176,558 , 3,393,693)**	**21,420,584 (20,420,723 , 22,420,444)**
No adjusted gross income	** 1,149 (-1,008 , 3,306)	** 39,969 (34,873 , 45,066)	* 10 (-2 , 23)	* 229 (-92 , 549)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	* 5,022 (622 , 9,421)	* 22,935 (-9,210 , 55,081)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	* 4,013 (82 , 7,943)	* 14,640 (-2,443 , 31,722)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	37,442 (25,443 , 49,440)	249,538 (144,608 , 354,468)
$15,000 under $20,000	8,158 (2,576 , 13,739)	147,222 (23,254 , 271,189)	132,812 (110,246 , 155,378)	928,615 (714,756 , 1,142,474)
$20,000 under $25,000	10,673 (4,247 , 17,098)	138,300 (-15,337 , 291,936)	130,880 (108,414 , 153,345)	893,990 (677,230 , 1,110,750)
$25,000 under $30,000	13,834 (6,601 , 21,067)	363,631 (150,450 , 576,812)	167,434 (142,059 , 192,808)	1,102,567 (859,482 , 1,345,653)
$30,000 under $40,000	41,903 (29,645 , 54,162)	758,649 (373,320 , 1,143,978)	336,956 (301,006 , 372,906)	2,088,682 (1,760,016 , 2,417,348)
$40,000 under $50,000	43,834 (31,302 , 56,365)	633,353 (320,704 , 946,002)	294,764 (261,122 , 328,406)	1,963,447 (1,654,337 , 2,272,558)
$50,000 under $75,000	146,625 (125,778 , 167,472)	3,096,570 (2,519,264 , 3,673,876)	648,835 (599,097 , 698,573)	4,202,128 (3,729,503 , 4,674,753)
$75,000 under $100,000	158,961 (136,419 , 181,502)	3,303,463 (2,665,070 , 3,941,856)	476,179 (433,753 , 518,604)	2,843,511 (2,476,857 , 3,210,164)
$100,000 under $200,000	304,273 (277,894 , 330,653)	7,535,062 (6,731,234 , 8,338,890)	808,821 (754,236 , 863,407)	5,181,531 (4,697,388 , 5,665,674)
$200,000 under $500,000	122,977 (111,534 , 134,420)	5,351,085 (4,820,893 , 5,881,277)	215,228 (194,485 , 235,971)	1,688,886 (1,475,570 , 1,902,201)
$500,000 under $1,000,000	28,555 (25,366 , 31,744)	2,425,104 (2,154,789 , 2,695,419)	20,968 (17,776 , 24,160)	182,432 (146,775 , 218,088)
$1,000,000 or more	19,539 (18,464 , 20,615)	3,817,971 (3,660,484 , 3,975,458)	5,763 (4,961 , 6,565)	57,454 (49,402 , 65,506)
Nontaxable returns, total	**357,711 (328,826 , 386,597)**	**14,996,931 (13,822,575 , 16,171,287)**	**1,443,381 (1,369,968 , 1,516,795)**	**8,826,988 (8,190,532 , 9,463,443)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Social Security benefits			
	Total [2]		Taxable	
	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)
All returns, total	**31,861,807 (31,564,801 , 32,158,813)**	**871,307,268 (862,287,500 , 880,327,037)**	**24,667,460 (24,406,904 , 24,928,016)**	**458,513,595 (452,824,654 , 464,202,537)**
No adjusted gross income	1,029,709 (973,034 , 1,086,384)	22,784,191 (21,398,392 , 24,169,991)	3,272 (199 , 6,344)	9,577 (3,595 , 15,559)
$1 under $5,000	2,102,117 (2,013,619 , 2,190,614)	44,808,940 (42,694,945 , 46,922,935)	13,833 (6,671 , 20,996)	36,938 (14,822 , 59,054)
$5,000 under $10,000	1,812,315 (1,730,073 , 1,894,557)	39,170,034 (37,191,382 , 41,148,686)	78,956 (61,810 , 96,102)	277,763 (189,684 , 365,843)
$10,000 under $15,000	1,933,305 (1,848,289 , 2,018,321)	42,729,805 (40,650,494 , 44,809,116)	390,560 (352,158 , 428,962)	574,534 (473,317 , 675,752)
$15,000 under $20,000	1,707,714 (1,627,674 , 1,787,754)	38,636,556 (36,631,105 , 40,642,006)	1,093,175 (1,028,938 , 1,157,412)	1,828,129 (1,675,253 , 1,981,006)
$20,000 under $25,000	1,368,527 (1,296,678 , 1,440,375)	33,482,285 (31,531,038 , 35,433,531)	1,226,518 (1,158,441 , 1,294,595)	3,692,023 (3,435,189 , 3,948,857)
$25,000 under $30,000	1,224,515 (1,156,494 , 1,292,537)	30,641,677 (28,759,008 , 32,524,346)	1,189,658 (1,122,596 , 1,256,720)	5,137,194 (4,809,856 , 5,464,532)
$30,000 under $40,000	2,241,530 (2,149,978 , 2,333,081)	57,117,804 (54,516,688 , 59,718,920)	2,240,513 (2,148,982 , 2,332,044)	16,288,336 (15,563,370 , 17,013,302)
$40,000 under $50,000	1,955,929 (1,870,369 , 2,041,490)	49,489,596 (47,064,340 , 51,914,852)	1,953,921 (1,868,405 , 2,039,437)	22,132,636 (21,110,052 , 23,155,221)
$50,000 under $75,000	4,638,670 (4,512,047 , 4,765,293)	118,478,556 (114,845,811 , 122,111,301)	4,637,686 (4,511,072 , 4,764,300)	78,864,758 (76,577,243 , 81,152,272)
$75,000 under $100,000	3,481,308 (3,371,801 , 3,590,814)	98,175,681 (94,740,766 , 101,610,596)	3,479,283 (3,369,809 , 3,588,758)	78,886,207 (76,194,305 , 81,578,109)
$100,000 under $200,000	6,002,667 (5,867,839 , 6,137,494)	202,495,359 (197,427,115 , 207,563,603)	5,998,511 (5,863,702 , 6,133,321)	171,524,062 (167,235,486 , 175,812,638)
$200,000 under $500,000	1,910,013 (1,856,662 , 1,963,365)	74,138,027 (71,877,573 , 76,398,481)	1,908,375 (1,855,031 , 1,961,719)	62,981,505 (61,060,272 , 64,902,738)
$500,000 under $1,000,000	299,988 (288,983 , 310,994)	12,508,307 (12,000,512 , 13,016,101)	299,809 (288,806 , 310,812)	10,628,872 (10,197,260 , 11,060,485)
$1,000,000 under $1,500,000	67,304 (64,438 , 70,170)	2,847,599 (2,713,016 , 2,982,182)	67,263 (64,398 , 70,128)	2,420,263 (2,305,867 , 2,534,659)
$1,500,000 under $2,000,000	27,809 (26,437 , 29,182)	1,201,194 (1,137,401 , 1,264,987)	27,760 (26,390 , 29,131)	1,019,752 (965,564 , 1,073,940)
$2,000,000 under $5,000,000	40,937 (40,077 , 41,798)	1,802,248 (1,760,703 , 1,843,794)	40,927 (40,067 , 41,787)	1,531,738 (1,496,425 , 1,567,052)
$5,000,000 under $10,000,000	10,500 (10,250 , 10,750)	470,996 (458,757 , 483,235)	10,496 (10,246 , 10,746)	400,286 (389,883 , 410,689)
$10,000,000 or more	6,948 (6,943 , 6,953)	328,415 (328,148 , 328,682)	6,942 (6,937 , 6,947)	279,021 (278,794 , 279,248)
Taxable returns, total	**22,364,360 (22,115,856 , 22,612,864)**	**649,849,399 (641,935,320 , 657,763,478)**	**21,966,138 (21,720,291 , 22,211,986)**	**444,280,799 (438,618,805 , 449,942,793)**
No adjusted gross income	860 (449 , 1,271)	35,315 (17,553 , 53,078)	** 1,019 (-958 , 2,996)	** 9,059 (-8,307 , 26,425)
$1 under $5,000	8,638 (2,943 , 14,333)	131,798 (37,303 , 226,293)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	14,212 (6,823 , 21,600)	205,240 (90,881 , 319,598)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	96,744 (77,475 , 116,013)	1,643,699 (1,290,429 , 1,996,969)	28,621 (18,170 , 39,072)	61,650 (17,442 , 105,858)
$15,000 under $20,000	889,765 (831,558 , 947,973)	17,197,986 (16,002,149 , 18,393,823)	623,537 (574,752 , 672,322)	946,734 (835,002 , 1,058,465)
$20,000 under $25,000	701,228 (649,584 , 752,873)	14,280,498 (13,146,385 , 15,414,611)	675,035 (624,344 , 725,727)	2,051,638 (1,852,733 , 2,250,543)
$25,000 under $30,000	704,569 (652,806 , 756,331)	15,204,444 (13,990,512 , 16,418,376)	700,529 (648,915 , 752,143)	3,159,050 (2,897,414 , 3,420,687)
$30,000 under $40,000	1,944,123 (1,858,699 , 2,029,546)	49,979,628 (47,541,412 , 52,417,843)	1,943,113 (1,857,712 , 2,028,515)	14,486,589 (13,796,301 , 15,176,877)
$40,000 under $50,000	1,816,301 (1,733,751 , 1,898,850)	46,197,522 (43,846,470 , 48,548,575)	1,814,293 (1,731,790 , 1,896,797)	20,655,795 (19,664,681 , 21,646,909)
$50,000 under $75,000	4,473,246 (4,348,705 , 4,597,786)	114,812,181 (111,227,178 , 118,397,184)	4,473,246 (4,348,705 , 4,597,786)	76,421,798 (74,163,293 , 78,680,303)
$75,000 under $100,000	3,420,423 (3,311,791 , 3,529,055)	96,646,629 (93,233,593 , 100,059,665)	3,418,408 (3,309,808 , 3,527,007)	77,627,300 (74,953,364 , 80,301,236)
$100,000 under $200,000	5,934,105 (5,799,874 , 6,068,337)	200,343,441 (195,294,567 , 205,392,315)	5,930,021 (5,795,807 , 6,064,235)	169,705,070 (165,432,691 , 173,977,449)
$200,000 under $500,000	1,906,933 (1,853,582 , 1,960,285)	74,022,430 (71,761,976 , 76,282,883)	1,905,380 (1,852,036 , 1,958,724)	62,884,666 (60,963,434 , 64,805,899)
$500,000 under $1,000,000	299,810 (288,805 , 310,816)	12,501,729 (11,993,935 , 13,009,523)	299,638 (288,635 , 310,641)	10,623,408 (10,191,795 , 11,055,020)
$1,000,000 or more	153,404 (150,163 , 156,644)	6,646,859 (6,494,150 , 6,799,568)	153,297 (150,058 , 156,536)	5,648,042 (5,518,250 , 5,777,835)
Nontaxable returns, total	**9,497,447 (9,317,529 , 9,677,364)**	**221,457,870 (216,710,919 , 226,204,821)**	**2,701,321 (2,601,566 , 2,801,076)**	**14,232,797 (13,419,397 , 15,046,196)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Foreign-earned income exclusion		Other income	
			Net income	
	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)
All returns, total	**487,323 (450,443 , 524,202)**	**32,967,328 (30,200,986 , 35,733,671)**	**7,557,464 (7,404,381 , 7,710,548)**	**62,607,506 (60,084,075 , 65,130,936)**
No adjusted gross income	145,809 (125,054 , 166,563)	7,653,086 (6,341,193 , 8,964,979)	85,446 (72,598 , 98,293)	1,308,555 (1,073,066 , 1,544,044)
$1 under $5,000	109,621 (89,848 , 129,395)	5,846,680 (4,623,927 , 7,069,434)	356,191 (319,498 , 392,884)	539,917 (323,113 , 756,722)
$5,000 under $10,000	20,537 (12,169 , 28,905)	1,413,725 (780,344 , 2,047,105)	226,743 (197,499 , 255,987)	743,882 (470,559 , 1,017,206)
$10,000 under $15,000	21,918 (12,995 , 30,841)	1,564,283 (844,887 , 2,283,680)	291,680 (258,448 , 324,911)	1,013,758 (812,256 , 1,215,261)
$15,000 under $20,000	13,678 (6,726 , 20,630)	884,214 (368,553 , 1,399,875)	287,128 (254,270 , 319,987)	995,113 (788,317 , 1,201,909)
$20,000 under $25,000	5,637 (1,194 , 10,079)	591,401 (144,742 , 1,038,060)	225,484 (196,190 , 254,777)	912,307 (613,131 , 1,211,483)
$25,000 under $30,000	17,962 (9,815 , 26,109)	1,147,879 (534,848 , 1,760,911)	264,774 (233,029 , 296,519)	1,127,344 (850,714 , 1,403,975)
$30,000 under $40,000	21,912 (13,045 , 30,780)	1,653,041 (902,895 , 2,403,186)	467,013 (424,942 , 509,085)	1,556,693 (1,238,763 , 1,874,624)
$40,000 under $50,000	12,119 (5,640 , 18,599)	1,081,944 (473,457 , 1,690,430)	458,789 (417,166 , 500,413)	1,639,187 (1,281,514 , 1,996,860)
$50,000 under $75,000	17,735 (9,978 , 25,492)	1,408,971 (761,539 , 2,056,403)	1,006,191 (944,860 , 1,067,521)	4,206,797 (3,521,078 , 4,892,517)
$75,000 under $100,000	24,609 (15,463 , 33,756)	2,181,726 (1,341,713 , 3,021,739)	816,658 (761,668 , 871,648)	3,631,455 (2,934,572 , 4,328,337)
$100,000 under $200,000	39,697 (30,363 , 49,032)	3,669,133 (2,863,604 , 4,474,662)	1,693,706 (1,617,000 , 1,770,413)	9,933,357 (8,517,980 , 11,348,733)
$200,000 under $500,000	22,337 (18,028 , 26,646)	2,375,887 (1,893,284 , 2,858,490)	960,446 (921,985 , 998,907)	11,028,295 (9,781,440 , 12,275,151)
$500,000 under $1,000,000	8,650 (6,796 , 10,504)	914,771 (712,103 , 1,117,439)	239,652 (229,666 , 249,638)	6,070,864 (5,176,159 , 6,965,568)
$1,000,000 under $1,500,000	2,095 (1,560 , 2,631)	251,251 (181,263 , 321,240)	65,633 (62,796 , 68,471)	2,514,482 (2,118,933 , 2,910,031)
$1,500,000 under $2,000,000	800 (600 , 1,000)	87,095 (65,693 , 108,497)	30,452 (28,974 , 31,929)	1,737,162 (1,424,851 , 2,049,472)
$2,000,000 under $5,000,000	1,558 (1,377 , 1,738)	170,409 (149,350 , 191,468)	51,378 (50,435 , 52,321)	4,627,390 (4,277,654 , 4,977,126)
$5,000,000 under $10,000,000	384 (332 , 436)	42,403 (36,266 , 48,541)	16,465 (16,159 , 16,771)	2,386,905 (2,171,409 , 2,602,401)
$10,000,000 or more	264 (264 , 264)	29,429 (29,429 , 29,429)	13,636 (13,631 , 13,641)	6,634,042 (6,633,231 , 6,634,854)
Taxable returns, total	**155,864 (135,505 , 176,224)**	**13,251,951 (11,510,798 , 14,993,105)**	**5,769,364 (5,638,024 , 5,900,704)**	**55,523,302 (53,099,271 , 57,947,332)**
No adjusted gross income	** 2,001 (-760 , 4,764)	** 105,551 (-41,047 , 252,148)	363 (235 , 492)	356,447 (255,660 , 457,234)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	30,767 (19,907 , 41,628)	45,534 (24,583 , 66,484)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	35,010 (23,458 , 46,562)	79,470 (46,190 , 112,749)
$10,000 under $15,000	* 5,338 (910 , 9,767)	* 263,121 (-8,990 , 535,232)	56,567 (41,799 , 71,336)	206,693 (118,275 , 295,110)
$15,000 under $20,000	7,469 (2,212 , 12,726)	425,563 (59,846 , 791,279)	124,254 (102,506 , 146,001)	408,954 (274,099 , 543,809)
$20,000 under $25,000	* 1,994 (-766 , 4,754)	* 182,306 (-76,835 , 441,448)	104,053 (84,072 , 124,033)	606,840 (329,524 , 884,156)
$25,000 under $30,000	13,441 (6,295 , 20,588)	919,958 (337,106 , 1,502,809)	126,412 (104,425 , 148,398)	568,755 (374,894 , 762,617)
$30,000 under $40,000	11,308 (4,977 , 17,639)	803,929 (289,546 , 1,318,312)	291,431 (258,138 , 324,723)	1,005,931 (737,102 , 1,274,761)
$40,000 under $50,000	9,784 (3,941 , 15,627)	894,552 (329,101 , 1,460,004)	332,632 (297,100 , 368,164)	1,038,252 (762,367 , 1,314,137)
$50,000 under $75,000	13,768 (6,822 , 20,714)	1,044,129 (479,832 , 1,608,426)	866,161 (809,142 , 923,180)	3,410,685 (2,802,604 , 4,018,766)
$75,000 under $100,000	21,022 (12,330 , 29,714)	1,771,140 (989,029 , 2,553,252)	770,028 (716,546 , 823,510)	3,346,022 (2,675,226 , 4,016,818)
$100,000 under $200,000	36,069 (26,734 , 45,404)	3,246,474 (2,440,945 , 4,052,002)	1,657,923 (1,581,889 , 1,733,957)	9,754,840 (8,341,442 , 11,168,238)
$200,000 under $500,000	20,501 (16,192 , 24,810)	2,167,575 (1,684,972 , 2,650,178)	957,031 (918,577 , 995,485)	10,860,529 (9,614,173 , 12,106,885)
$500,000 under $1,000,000	8,216 (6,362 , 10,070)	863,788 (661,120 , 1,066,456)	239,339 (229,353 , 249,325)	6,025,986 (5,131,281 , 6,920,690)
$1,000,000 or more	4,951 (4,350 , 5,552)	563,867 (487,505 , 640,228)	177,394 (174,124 , 180,664)	17,808,364 (17,159,574 , 18,457,155)
Nontaxable returns, total	**331,459 (300,148 , 362,769)**	**19,715,377 (17,542,221 , 21,888,532)**	**1,788,101 (1,707,779 , 1,868,423)**	**7,084,204 (6,378,884 , 7,789,524)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Other income—continued		Net operating loss	
	Net loss			
	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)
All returns, total	**375,246 (341,025 , 409,467)**	**12,522,385 (11,350,098 , 13,694,672)**	**1,015,332 (965,510 , 1,065,153)**	**179,837,729 (174,437,669 , 185,237,789)**
No adjusted gross income	24,002 (16,046 , 31,957)	2,225,261 (1,435,733 , 3,014,788)	373,536 (348,461 , 398,612)	130,187,993 (125,037,772 , 135,338,214)
$1 under $5,000	16,450 (8,727 , 24,174)	456,731 (179,979 , 733,483)	52,460 (38,779 , 66,141)	540,375 (314,330 , 766,420)
$5,000 under $10,000	9,742 (3,950 , 15,534)	348,750 (33,012 , 664,488)	46,064 (33,317 , 58,812)	541,313 (331,851 , 750,776)
$10,000 under $15,000	14,732 (7,309 , 22,156)	181,932 (68,841 , 295,022)	64,366 (49,082 , 79,650)	600,296 (338,600 , 861,992)
$15,000 under $20,000	16,569 (8,669 , 24,468)	268,739 (41,441 , 496,038)	49,462 (36,481 , 62,444)	504,811 (291,761 , 717,861)
$20,000 under $25,000	8,690 (3,021 , 14,359)	65,170 (16,430 , 113,909)	32,455 (21,967 , 42,943)	582,859 (352,583 , 813,136)
$25,000 under $30,000	21,555 (12,486 , 30,624)	428,679 (178,041 , 679,316)	52,592 (39,157 , 66,027)	885,926 (518,810 , 1,253,042)
$30,000 under $40,000	30,011 (19,340 , 40,681)	375,534 (149,458 , 601,611)	60,401 (46,128 , 74,675)	1,299,177 (838,051 , 1,760,302)
$40,000 under $50,000	31,655 (20,649 , 42,660)	399,457 (209,175 , 589,739)	31,623 (21,829 , 41,416)	1,045,775 (671,748 , 1,419,802)
$50,000 under $75,000	37,327 (25,590 , 49,065)	731,179 (404,687 , 1,057,671)	63,206 (49,378 , 77,034)	2,363,007 (1,734,923 , 2,991,091)
$75,000 under $100,000	39,027 (27,202 , 50,853)	556,183 (291,273 , 821,094)	38,966 (28,442 , 49,489)	1,700,557 (1,209,817 , 2,191,297)
$100,000 under $200,000	60,628 (46,375 , 74,880)	980,728 (634,580 , 1,326,875)	77,431 (63,565 , 91,298)	5,203,446 (4,374,363 , 6,032,529)
$200,000 under $500,000	42,603 (34,604 , 50,602)	706,696 (556,610 , 856,781)	41,745 (35,436 , 48,053)	5,872,493 (5,234,008 , 6,510,977)
$500,000 under $1,000,000	12,244 (9,993 , 14,494)	566,147 (454,268 , 678,025)	14,812 (12,731 , 16,894)	4,419,409 (4,057,171 , 4,781,647)
$1,000,000 under $1,500,000	3,598 (2,916 , 4,279)	211,164 (149,984 , 272,343)	5,229 (4,564 , 5,894)	2,865,625 (2,627,718 , 3,103,533)
$1,500,000 under $2,000,000	1,631 (1,314 , 1,949)	221,354 (102,753 , 339,954)	2,743 (2,436 , 3,050)	2,041,545 (1,868,285 , 2,214,806)
$2,000,000 under $5,000,000	2,918 (2,686 , 3,150)	519,078 (431,082 , 607,075)	4,940 (4,689 , 5,190)	5,042,152 (4,871,295 , 5,213,010)
$5,000,000 under $10,000,000	1,045 (964 , 1,126)	277,203 (241,290 , 313,115)	1,645 (1,566 , 1,725)	2,996,492 (2,935,173 , 3,057,811)
$10,000,000 or more	820 (820 , 820)	3,002,402 (3,002,402 , 3,002,402)	1,655 (1,655 , 1,655)	11,144,476 (11,144,476 , 11,144,476)
Taxable returns, total	**266,370 (237,980 , 294,759)**	**8,469,541 (7,785,170 , 9,153,912)**	**321,160 (292,450 , 349,871)**	**56,007,653 (54,590,834 , 57,424,473)**
No adjusted gross income	** 336 (-252 , 923)	** 144,114 (-45,167 , 333,393)	2,309 (1,123 , 3,495)	14,098,022 (13,670,343 , 14,525,702)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 1,027 (-950 , 3,004)	** 11,652 (-6,362 , 29,665)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	* 2,019 (-777 , 4,815)	* 32,536 (18,851 , 46,222)	6,615 (1,747 , 11,484)	110,267 (-17,547 , 238,081)
$15,000 under $20,000	* 8,225 (2,654 , 13,796)	* 57,672 (9,434 , 105,909)	13,231 (6,466 , 19,995)	122,474 (39,272 , 205,677)
$20,000 under $25,000	* 3,034 (-391 , 6,458)	* 11,798 (-8,454 , 32,050)	9,988 (3,995 , 15,980)	248,231 (69,739 , 426,722)
$25,000 under $30,000	12,415 (5,542 , 19,287)	210,253 (30,081 , 390,424)	17,042 (9,360 , 24,724)	314,041 (102,546 , 525,537)
$30,000 under $40,000	21,142 (12,106 , 30,178)	241,421 (46,236 , 436,606)	35,733 (24,510 , 46,956)	516,470 (265,168 , 767,773)
$40,000 under $50,000	26,540 (16,459 , 36,620)	306,503 (141,385 , 471,620)	16,413 (9,146 , 23,680)	396,943 (191,747 , 602,139)
$50,000 under $75,000	34,812 (23,423 , 46,201)	658,134 (341,024 , 975,244)	46,329 (33,935 , 58,724)	1,384,189 (850,632 , 1,917,746)
$75,000 under $100,000	36,309 (24,835 , 47,783)	450,478 (222,045 , 678,910)	33,092 (22,927 , 43,258)	1,005,933 (604,478 , 1,407,387)
$100,000 under $200,000	57,373 (43,413 , 71,333)	909,602 (566,848 , 1,252,357)	67,792 (54,493 , 81,092)	3,853,710 (3,130,226 , 4,577,195)
$200,000 under $500,000	42,058 (34,059 , 50,057)	666,605 (516,520 , 816,691)	40,707 (34,398 , 47,016)	5,576,736 (4,938,474 , 6,214,998)
$500,000 under $1,000,000	12,133 (9,882 , 14,383)	559,008 (447,129 , 670,886)	14,728 (12,647 , 16,810)	4,392,465 (4,030,227 , 4,754,702)
$1,000,000 or more	9,975 (9,185 , 10,764)	4,221,419 (4,057,630 , 4,385,207)	16,153 (15,376 , 16,930)	23,976,519 (23,631,930 , 24,321,108)
Nontaxable returns, total	**108,877 (89,739 , 128,014)**	**4,052,844 (3,100,882 , 5,004,805)**	**694,171 (653,326 , 735,017)**	**123,830,076 (118,610,418 , 129,049,734)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Gambling earnings		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)
All returns, total	**2,282,733 (2,195,180 , 2,370,286)**	**61,109,746 (58,146,102 , 64,073,389)**	**463,924 (426,311 , 501,537)**	**4,047,572 (3,642,682 , 4,452,462)**
No adjusted gross income	23,578 (17,033 , 30,124)	322,390 (204,886 , 439,894)	9,009 (4,736 , 13,282)	274,190 (138,747 , 409,633)
$1 under $5,000	40,666 (28,330 , 53,003)	87,513 (58,185 , 116,840)	14,092 (6,912 , 21,272)	26,470 (11,175 , 41,765)
$5,000 under $10,000	54,056 (39,711 , 68,401)	179,770 (113,934 , 245,606)	11,090 (4,605 , 17,575)	27,198 (5,211 , 49,186)
$10,000 under $15,000	69,614 (53,333 , 85,896)	319,792 (208,107 , 431,476)	14,492 (7,157 , 21,827)	90,004 (35,949 , 144,059)
$15,000 under $20,000	79,434 (62,101 , 96,766)	432,351 (284,147 , 580,555)	18,705 (10,377 , 27,033)	79,349 (26,054 , 132,644)
$20,000 under $25,000	58,263 (43,558 , 72,968)	361,068 (237,987 , 484,150)	12,270 (5,533 , 19,007)	56,031 (19,125 , 92,938)
$25,000 under $30,000	70,072 (53,679 , 86,465)	510,214 (317,466 , 702,962)	20,249 (11,500 , 28,998)	89,257 (36,594 , 141,920)
$30,000 under $40,000	164,694 (139,693 , 189,694)	1,159,656 (858,046 , 1,461,265)	24,420 (14,782 , 34,057)	118,148 (54,476 , 181,819)
$40,000 under $50,000	156,184 (131,774 , 180,594)	1,001,345 (734,364 , 1,268,326)	37,176 (25,349 , 49,003)	154,462 (90,509 , 218,414)
$50,000 under $75,000	377,400 (339,601 , 415,200)	3,259,529 (2,708,946 , 3,810,112)	52,473 (38,468 , 66,477)	345,771 (163,480 , 528,062)
$75,000 under $100,000	273,482 (241,533 , 305,430)	2,218,204 (1,721,476 , 2,714,933)	50,864 (37,042 , 64,687)	292,612 (183,414 , 401,810)
$100,000 under $200,000	582,504 (536,491 , 628,517)	9,905,386 (8,254,086 , 11,556,686)	102,830 (83,706 , 121,955)	764,026 (519,310 , 1,008,743)
$200,000 under $500,000	265,954 (243,925 , 287,984)	11,527,340 (9,930,186 , 13,124,495)	44,311 (36,029 , 52,593)	389,394 (276,550 , 502,237)
$500,000 under $1,000,000	41,893 (37,555 , 46,231)	7,375,427 (6,090,901 , 8,659,952)	16,899 (14,401 , 19,398)	153,581 (103,071 , 204,091)
$1,000,000 under $1,500,000	10,557 (9,360 , 11,755)	3,468,178 (2,807,304 , 4,129,051)	8,376 (7,395 , 9,358)	129,511 (87,564 , 171,457)
$1,500,000 under $2,000,000	4,698 (4,071 , 5,325)	1,965,446 (1,496,106 , 2,434,785)	4,761 (4,284 , 5,237)	69,257 (48,823 , 89,691)
$2,000,000 under $5,000,000	6,896 (6,517 , 7,275)	5,791,403 (5,270,686 , 6,312,121)	11,202 (10,783 , 11,620)	172,891 (135,396 , 210,386)
$5,000,000 under $10,000,000	1,736 (1,627 , 1,844)	3,267,023 (2,900,372 , 3,633,674)	5,178 (5,009 , 5,347)	274,144 (218,835 , 329,454)
$10,000,000 or more	1,051 (1,051 , 1,051)	7,957,712 (7,957,712 , 7,957,712)	5,526 (5,526 , 5,526)	541,275 (541,275 , 541,275)
Taxable returns, total	**1,818,651 (1,741,175 , 1,896,127)**	**55,075,823 (52,259,246 , 57,892,401)**	**348,036 (316,338 , 379,734)**	**3,336,995 (2,968,643 , 3,705,348)**
No adjusted gross income	** 17 (9 , 25)	** 5,224 (4,287 , 6,161)	92 (35 , 149)	53,758 (-6,443 , 113,959)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 8,044 (2,473 , 13,615)	* 85,172 (5,214 , 165,130)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	26,726 (16,618 , 36,833)	129,485 (62,255 , 196,715)	* 6,967 (1,808 , 12,126)	* 23,332 (-487 , 47,150)
$20,000 under $25,000	25,183 (15,461 , 34,906)	111,256 (56,021 , 166,490)	* 3,279 (-141 , 6,700)	* 14,889 (-4,136 , 33,914)
$25,000 under $30,000	29,248 (18,616 , 39,880)	213,882 (90,797 , 336,967)	9,040 (3,143 , 14,937)	38,591 (1,845 , 75,338)
$30,000 under $40,000	103,781 (83,902 , 123,661)	567,073 (403,524 , 730,622)	17,400 (9,257 , 25,544)	66,453 (23,442 , 109,465)
$40,000 under $50,000	122,636 (101,003 , 144,269)	678,446 (493,765 , 863,126)	22,459 (13,241 , 31,677)	88,729 (38,989 , 138,469)
$50,000 under $75,000	343,735 (307,624 , 379,845)	2,758,323 (2,278,160 , 3,238,486)	43,891 (31,059 , 56,724)	320,597 (139,582 , 501,612)
$75,000 under $100,000	262,775 (231,443 , 294,107)	2,038,276 (1,567,865 , 2,508,686)	48,624 (35,087 , 62,161)	270,085 (164,977 , 375,192)
$100,000 under $200,000	566,154 (520,769 , 611,540)	8,654,520 (7,187,685 , 10,121,355)	100,346 (81,426 , 119,266)	750,572 (506,058 , 995,085)
$200,000 under $500,000	264,476 (242,447 , 286,506)	11,152,555 (9,555,492 , 12,749,618)	44,059 (35,777 , 52,341)	380,295 (267,451 , 493,138)
$500,000 under $1,000,000	41,149 (36,811 , 45,487)	6,865,343 (5,580,818 , 8,149,869)	16,867 (14,369 , 19,366)	143,900 (93,390 , 194,411)
$1,000,000 or more	24,727 (23,324 , 26,130)	21,816,268 (20,788,885 , 22,843,651)	35,011 (33,837 , 36,184)	1,185,795 (1,104,316 , 1,267,273)
Nontaxable returns, total	**464,082 (423,006 , 505,158)**	**6,033,922 (5,108,752 , 6,959,092)**	**115,888 (95,595 , 136,181)**	**710,577 (542,327 , 878,826)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable health savings account distributions		Statutory adjustments	
			Total [4]	
	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)
All returns, total	**526,350 (484,618 , 568,082)**	**734,788 (636,978 , 832,598)**	**33,983,457 (33,740,100 , 34,226,813)**	**143,657,097 (141,485,007 , 145,829,188)**
No adjusted gross income	** 1,864 (-268 , 3,997)	** 2,270 (331 , 4,208)	334,242 (307,839 , 360,644)	2,370,648 (1,927,174 , 2,814,121)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	1,526,142 (1,453,858 , 1,598,426)	863,134 (703,482 , 1,022,787)
$5,000 under $10,000	* 4,013 (82 , 7,943)	* 5,176 (-3,119 , 13,472)	1,673,475 (1,597,768 , 1,749,182)	1,382,699 (1,220,131 , 1,545,268)
$10,000 under $15,000	* 4,558 (486 , 8,630)	* 977 (-350 , 2,303)	2,452,192 (2,362,516 , 2,541,868)	2,682,266 (2,435,633 , 2,928,898)
$15,000 under $20,000	* 3,003 (-394 , 6,400)	* 1,162 (-396 , 2,719)	2,147,119 (2,061,811 , 2,232,427)	2,862,664 (2,620,846 , 3,104,481)
$20,000 under $25,000	10,023 (3,816 , 16,230)	3,095 (651 , 5,540)	1,402,300 (1,331,452 , 1,473,149)	2,305,062 (2,093,533 , 2,516,592)
$25,000 under $30,000	15,086 (7,458 , 22,715)	9,235 (3,288 , 15,181)	1,330,869 (1,261,472 , 1,400,266)	2,576,361 (2,316,731 , 2,835,991)
$30,000 under $40,000	29,189 (18,606 , 39,773)	22,171 (11,558 , 32,784)	2,365,060 (2,272,921 , 2,457,198)	5,104,664 (4,742,461 , 5,466,868)
$40,000 under $50,000	43,468 (30,539 , 56,396)	41,928 (22,159 , 61,697)	2,209,783 (2,120,290 , 2,299,277)	5,088,096 (4,695,616 , 5,480,576)
$50,000 under $75,000	85,161 (67,106 , 103,216)	127,567 (71,252 , 183,881)	4,589,781 (4,465,077 , 4,714,484)	11,795,990 (11,135,274 , 12,456,707)
$75,000 under $100,000	69,595 (53,274 , 85,916)	78,168 (48,391 , 107,945)	3,138,915 (3,035,525 , 3,242,306)	10,007,066 (9,311,983 , 10,702,150)
$100,000 under $200,000	152,208 (128,355 , 176,062)	213,302 (160,771 , 265,833)	6,805,359 (6,669,344 , 6,941,373)	30,142,261 (28,888,458 , 31,396,063)
$200,000 under $500,000	88,481 (76,181 , 100,780)	155,495 (119,265 , 191,725)	2,958,773 (2,896,805 , 3,020,741)	33,125,063 (31,999,535 , 34,250,591)
$500,000 under $1,000,000	** 19,702 (16,802 , 22,601)	** 74,244 (45,572 , 102,915)	651,666 (636,605 , 666,727)	16,308,588 (15,637,041 , 16,980,136)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	168,432 (164,151 , 172,713)	5,848,935 (5,559,509 , 6,138,360)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	74,513 (72,236 , 76,789)	2,956,026 (2,819,771 , 3,092,280)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	106,446 (105,159 , 107,732)	5,069,954 (4,926,342 , 5,213,565)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	28,853 (28,456 , 29,250)	1,517,763 (1,468,819 , 1,566,707)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	19,537 (19,532 , 19,542)	1,649,858 (1,649,770 , 1,649,947)
Taxable returns, total	**475,591 (436,214 , 514,968)**	**683,278 (588,538 , 778,018)**	**22,353,638 (22,125,936 , 22,581,340)**	**123,590,478 (121,557,175 , 125,623,781)**
No adjusted gross income	** 1,020 (-957 , 2,997)	** 425 (-342 , 1,192)	3,070 (1,238 , 4,903)	27,327 (13,999 , 40,655)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	* 9,034 (3,135 , 14,934)	* 1,453 (19 , 2,887)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	10,464 (4,275 , 16,653)	3,759 (611 , 6,907)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	131,535 (109,382 , 153,688)	127,581 (91,913 , 163,249)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	520,014 (476,177 , 563,850)	659,414 (551,499 , 767,330)
$20,000 under $25,000	* 6,011 (1,207 , 10,815)	* 2,058 (145 , 3,970)	557,446 (511,961 , 602,931)	848,362 (733,959 , 962,765)
$25,000 under $30,000	* 7,066 (1,835 , 12,296)	* 3,963 (432 , 7,494)	631,612 (583,111 , 680,113)	1,138,688 (986,429 , 1,290,947)
$30,000 under $40,000	23,157 (13,736 , 32,578)	19,100 (8,877 , 29,323)	1,409,604 (1,337,443 , 1,481,766)	2,818,198 (2,557,474 , 3,078,921)
$40,000 under $50,000	33,375 (22,057 , 44,694)	31,174 (13,186 , 49,163)	1,565,315 (1,489,185 , 1,641,445)	3,388,465 (3,082,126 , 3,694,803)
$50,000 under $75,000	78,106 (60,820 , 95,392)	115,451 (60,231 , 170,671)	3,898,526 (3,782,037 , 4,015,014)	9,580,339 (8,984,142 , 10,176,536)
$75,000 under $100,000	68,573 (52,372 , 84,774)	69,454 (45,038 , 93,870)	2,919,923 (2,819,678 , 3,020,169)	9,142,407 (8,471,866 , 9,812,949)
$100,000 under $200,000	150,143 (126,451 , 173,834)	212,042 (159,541 , 264,543)	6,694,496 (6,559,200 , 6,829,793)	29,482,745 (28,237,982 , 30,727,508)
$200,000 under $500,000	88,445 (76,145 , 100,744)	155,393 (119,162 , 191,623)	2,953,642 (2,891,677 , 3,015,607)	33,037,497 (31,912,133 , 34,162,861)
$500,000 under $1,000,000	** 19,696 (16,797 , 22,596)	** 74,218 (45,546 , 102,890)	651,356 (636,295 , 666,417)	16,301,862 (15,630,315 , 16,973,409)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	397,600 (392,847 , 402,354)	17,032,381 (16,683,704 , 17,381,059)
Nontaxable returns, total	**50,759 (36,916 , 64,603)**	**51,510 (27,164 , 75,855)**	**11,629,818 (11,470,936 , 11,788,701)**	**20,066,619 (19,240,610 , 20,892,628)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.	
	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)
All returns, total	**3,734,321 (3,620,216 , 3,848,426)**	**1,120,960 (1,084,860 , 1,157,060)**	**281,727 (249,453 , 314,001)**	**2,200,377 (1,822,767 , 2,577,986)**
No adjusted gross income	9,948 (5,024 , 14,872)	2,575 (1,264 , 3,885)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	7,232 (2,226 , 12,238)	1,946 (558 , 3,334)	** 6,742 (2,084 , 11,401)	** 131,240 (3,747 , 258,734)
$5,000 under $10,000	22,183 (12,995 , 31,371)	5,800 (3,323 , 8,276)	* 3,175 (-215 , 6,564)	* 20,574 (-16,546 , 57,694)
$10,000 under $15,000	37,313 (25,386 , 49,239)	9,732 (6,521 , 12,943)	14,522 (7,127 , 21,917)	147,933 (40,190 , 255,677)
$15,000 under $20,000	58,417 (43,431 , 73,404)	15,170 (11,049 , 19,291)	* 9,062 (3,145 , 14,980)	* 69,698 (5,802 , 133,594)
$20,000 under $25,000	70,758 (54,308 , 87,207)	18,875 (14,295 , 23,455)	15,037 (7,431 , 22,643)	134,083 (24,479 , 243,688)
$25,000 under $30,000	83,907 (65,985 , 101,830)	23,195 (18,112 , 28,278)	16,121 (8,226 , 24,016)	145,831 (55,507 , 236,155)
$30,000 under $40,000	166,547 (141,247 , 191,847)	45,969 (38,727 , 53,211)	26,135 (16,095 , 36,175)	245,897 (123,113 , 368,681)
$40,000 under $50,000	292,843 (259,328 , 326,358)	81,116 (71,612 , 90,620)	27,581 (17,317 , 37,845)	230,870 (105,283 , 356,457)
$50,000 under $75,000	709,432 (657,484 , 761,380)	202,324 (187,102 , 217,545)	57,266 (42,422 , 72,110)	362,727 (235,314 , 490,140)
$75,000 under $100,000	519,683 (475,326 , 564,040)	155,725 (141,792 , 169,658)	27,225 (17,001 , 37,449)	240,542 (99,374 , 381,710)
$100,000 under $200,000	1,334,699 (1,264,952 , 1,404,446)	430,128 (406,105 , 454,151)	60,475 (45,332 , 75,619)	354,518 (219,691 , 489,345)
$200,000 under $500,000	392,028 (363,308 , 420,748)	119,979 (110,424 , 129,534)	** 18,385 (12,105 , 24,665)	** 116,463 (53,283 , 179,643)
$500,000 under $1,000,000	** 29,331 (25,783 , 32,879)	** 8,426 (7,381 , 9,472)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**3,323,157 (3,215,828 , 3,430,487)**	**1,005,364 (971,157 , 1,039,571)**	**210,125 (182,327 , 237,923)**	**1,385,325 (1,115,936 , 1,654,714)**
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 6,056 (1,214 , 10,899)	** 1,783 (356 , 3,211)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	25,138 (15,290 , 34,986)	6,715 (4,014 , 9,416)	** 5,569 (1,039 , 10,099)	** 52,977 (-6,883 , 112,838)
$20,000 under $25,000	37,145 (25,184 , 49,105)	9,734 (6,481 , 12,988)	* 9,038 (3,136 , 14,940)	* 50,139 (-86 , 100,365)
$25,000 under $30,000	43,151 (30,262 , 56,040)	12,172 (8,507 , 15,838)	12,086 (5,252 , 18,921)	81,035 (24,401 , 137,668)
$30,000 under $40,000	118,132 (96,806 , 139,459)	32,087 (26,050 , 38,124)	13,047 (5,958 , 20,135)	81,517 (27,339 , 135,694)
$40,000 under $50,000	236,911 (206,745 , 267,077)	66,204 (57,616 , 74,791)	17,106 (8,979 , 25,233)	91,076 (34,465 , 147,688)
$50,000 under $75,000	622,190 (573,494 , 670,886)	176,616 (162,486 , 190,746)	50,233 (36,330 , 64,136)	329,957 (205,707 , 454,207)
$75,000 under $100,000	496,155 (452,791 , 539,520)	147,964 (134,433 , 161,495)	24,213 (14,572 , 33,854)	228,027 (88,230 , 367,824)
$100,000 under $200,000	1,317,133 (1,247,836 , 1,386,431)	423,756 (399,946 , 447,566)	60,466 (45,323 , 75,609)	354,387 (219,560 , 489,214)
$200,000 under $500,000	391,820 (363,100 , 420,540)	119,907 (110,352 , 129,462)	** 18,367 (12,087 , 24,647)	** 116,210 (53,030 , 179,390)
$500,000 under $1,000,000	29,326 (25,778 , 32,874)	8,425 (7,379 , 9,471)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**411,164 (371,848 , 450,480)**	**115,596 (103,885 , 127,307)**	**71,602 (55,186 , 88,017)**	**815,051 (550,361 , 1,079,741)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Health savings account deduction		Moving expenses adjustment	
	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)
All returns, total	**2,041,587 (1,963,997 , 2,119,177)**	**6,047,945 (5,790,191 , 6,305,699)**	**113,177 (92,432 , 133,922)**	**341,213 (233,064 , 449,363)**
No adjusted gross income	12,517 (8,075 , 16,959)	56,193 (36,628 , 75,758)	* 872 (-358 , 2,103)	* 5,592 (-4,579 , 15,763)
$1 under $5,000	4,367 (369 , 8,365)	7,707 (-1,602 , 17,017)	** 3,027 (-397 , 6,452)	** 66,360 (-14,042 , 146,762)
$5,000 under $10,000	6,143 (1,340 , 10,947)	9,816 (502 , 19,130)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	13,574 (6,427 , 20,722)	25,357 (5,995 , 44,718)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	20,669 (11,801 , 29,537)	46,145 (18,025 , 74,265)	* 4,037 (83 , 7,991)	* 8,727 (-2,371 , 19,824)
$20,000 under $25,000	31,633 (20,672 , 42,593)	49,964 (23,318 , 76,610)	* 4,997 (619 , 9,376)	* 3,268 (-1,804 , 8,341)
$25,000 under $30,000	39,341 (27,216 , 51,465)	72,309 (44,564 , 100,054)	12,111 (5,262 , 18,959)	27,782 (8,676 , 46,888)
$30,000 under $40,000	103,840 (83,983 , 123,697)	158,178 (112,659 , 203,697)	14,134 (6,738 , 21,530)	32,739 (10,485 , 54,992)
$40,000 under $50,000	122,744 (101,128 , 144,361)	231,813 (174,792 , 288,835)	19,156 (10,548 , 27,764)	30,138 (7,427 , 52,850)
$50,000 under $75,000	312,702 (278,320 , 347,084)	617,271 (521,156 , 713,385)	27,162 (16,923 , 37,401)	62,141 (32,932 , 91,350)
$75,000 under $100,000	245,913 (215,543 , 276,282)	520,919 (429,535 , 612,304)	10,018 (3,813 , 16,223)	48,135 (7,717 , 88,553)
$100,000 under $200,000	581,014 (535,995 , 626,033)	1,728,584 (1,562,917 , 1,894,250)	14,059 (6,707 , 21,410)	38,227 (10,556 , 65,899)
$200,000 under $500,000	378,100 (354,244 , 401,957)	1,571,488 (1,464,451 , 1,678,524)	3,554 (477 , 6,631)	17,856 (-930 , 36,642)
$500,000 under $1,000,000	109,688 (102,779 , 116,596)	595,053 (554,107 , 635,999)	** 49 (-30 , 128)	** 248 (-125 , 622)
$1,000,000 under $1,500,000	27,329 (25,417 , 29,242)	160,629 (148,421 , 172,836)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	11,592 (10,700 , 12,483)	70,763 (65,233 , 76,293)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	15,525 (14,964 , 16,087)	96,181 (92,464 , 99,898)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	3,159 (3,013 , 3,306)	19,296 (18,329 , 20,264)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	1,736 (1,736 , 1,736)	10,279 (10,279 , 10,279)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**1,853,013 (1,779,739 , 1,926,288)**	**5,516,477 (5,275,772 , 5,757,183)**	**87,131 (68,916 , 105,345)**	**229,043 (161,867 , 296,218)**
No adjusted gross income	72 (11 , 132)	412 (-11 , 834)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	* 5,020 (622 , 9,417)	* 6,110 (-3,218 , 15,438)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	17,205 (9,094 , 25,316)	19,762 (6,357 , 33,166)	** 5,021 (622 , 9,421)	** 6,372 (-748 , 13,493)
$25,000 under $30,000	27,793 (17,485 , 38,101)	49,471 (25,701 , 73,240)	10,092 (3,841 , 16,344)	24,469 (5,922 , 43,015)
$30,000 under $40,000	67,557 (51,484 , 83,630)	71,612 (46,830 , 96,393)	13,125 (5,998 , 20,251)	32,571 (10,320 , 54,822)
$40,000 under $50,000	101,074 (81,435 , 120,714)	180,382 (130,361 , 230,404)	12,112 (5,263 , 18,960)	22,555 (868 , 44,243)
$50,000 under $75,000	284,700 (251,819 , 317,581)	518,443 (433,981 , 602,906)	21,123 (12,094 , 30,152)	47,664 (21,372 , 73,957)
$75,000 under $100,000	232,993 (203,365 , 262,622)	474,158 (388,000 , 560,315)	9,011 (3,128 , 14,894)	39,440 (2,787 , 76,094)
$100,000 under $200,000	569,866 (525,211 , 614,522)	1,674,658 (1,511,948 , 1,837,367)	13,047 (5,963 , 20,131)	37,882 (10,215 , 65,548)
$200,000 under $500,000	377,732 (353,875 , 401,589)	1,569,433 (1,462,396 , 1,676,470)	** 3,599 (521 , 6,678)	** 18,088 (-701 , 36,878)
$500,000 under $1,000,000	109,670 (102,761 , 116,578)	594,946 (554,000 , 635,892)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	59,331 (57,158 , 61,504)	357,092 (343,233 , 370,950)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**188,574 (162,851 , 214,297)**	**531,468 (438,748 , 624,187)**	**26,046 (16,112 , 35,980)**	**112,171 (27,407 , 196,935)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Deductible part of self-employment tax		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)
All returns, total	**22,434,877 (22,264,860 , 22,604,894)**	**40,514,835 (39,976,437 , 41,053,232)**	**972,046 (933,260 , 1,010,833)**	**29,483,344 (28,514,671 , 30,452,017)**
No adjusted gross income	204,917 (184,912 , 224,923)	310,934 (276,884 , 344,984)	1,842 (682 , 3,002)	103,182 (5,829 , 200,534)
$1 under $5,000	1,440,763 (1,370,643 , 1,510,884)	328,470 (295,324 , 361,616)	* 1,173 (-776 , 3,122)	* 4,119 (-3,372 , 11,611)
$5,000 under $10,000	1,557,553 (1,484,724 , 1,630,381)	783,215 (741,335 , 825,095)	* 2,002 (-758 , 4,761)	* 9,278 (-3,958 , 22,514)
$10,000 under $15,000	2,267,677 (2,181,872 , 2,353,482)	1,713,817 (1,640,081 , 1,787,554)	6,567 (1,733 , 11,400)	33,887 (7,895 , 59,880)
$15,000 under $20,000	1,891,253 (1,811,682 , 1,970,825)	1,852,009 (1,764,187 , 1,939,832)	5,549 (1,365 , 9,733)	32,554 (4,686 , 60,421)
$20,000 under $25,000	1,142,933 (1,079,337 , 1,206,528)	1,287,876 (1,203,316 , 1,372,436)	734 (-19 , 1,486)	6,924 (166 , 13,681)
$25,000 under $30,000	973,805 (914,931 , 1,032,680)	1,238,675 (1,146,541 , 1,330,810)	2,816 (-53 , 5,684)	37,667 (-6,984 , 82,318)
$30,000 under $40,000	1,526,397 (1,453,359 , 1,599,434)	2,176,256 (2,044,509 , 2,308,004)	15,448 (8,036 , 22,860)	101,993 (48,913 , 155,073)
$40,000 under $50,000	1,239,534 (1,173,543 , 1,305,526)	1,779,133 (1,648,435 , 1,909,832)	18,819 (10,611 , 27,028)	170,752 (80,789 , 260,714)
$50,000 under $75,000	2,326,391 (2,240,147 , 2,412,636)	3,609,204 (3,407,640 , 3,810,768)	38,746 (27,139 , 50,352)	475,137 (284,838 , 665,436)
$75,000 under $100,000	1,683,765 (1,609,603 , 1,757,928)	3,079,526 (2,871,075 , 3,287,977)	51,238 (38,258 , 64,218)	654,146 (434,276 , 874,016)
$100,000 under $200,000	3,518,141 (3,425,391 , 3,610,891)	8,215,092 (7,865,729 , 8,564,456)	242,191 (216,751 , 267,630)	4,264,540 (3,770,043 , 4,759,037)
$200,000 under $500,000	1,917,432 (1,870,041 , 1,964,823)	7,240,351 (6,994,442 , 7,486,260)	345,431 (327,111 , 363,750)	10,454,807 (9,830,052 , 11,079,563)
$500,000 under $1,000,000	456,662 (443,901 , 469,423)	2,859,526 (2,739,988 , 2,979,064)	144,325 (136,842 , 151,809)	6,742,734 (6,330,501 , 7,154,966)
$1,000,000 under $1,500,000	119,584 (115,902 , 123,266)	1,069,774 (1,018,624 , 1,120,923)	41,956 (39,653 , 44,260)	2,584,051 (2,396,700 , 2,771,402)
$1,500,000 under $2,000,000	54,671 (52,722 , 56,620)	603,970 (574,990 , 632,950)	18,382 (17,321 , 19,443)	1,241,268 (1,161,851 , 1,320,686)
$2,000,000 under $5,000,000	76,822 (75,695 , 77,948)	1,163,148 (1,136,331 , 1,189,965)	25,167 (24,475 , 25,859)	1,903,473 (1,828,422 , 1,978,523)
$5,000,000 under $10,000,000	21,513 (21,164 , 21,863)	497,792 (483,224 , 512,360)	6,155 (5,955 , 6,356)	439,423 (416,829 , 462,016)
$10,000,000 or more	15,064 (15,064 , 15,064)	706,064 (706,064 , 706,064)	3,506 (3,506 , 3,506)	223,410 (223,410 , 223,410)
Taxable returns, total	**12,389,125 (12,233,883 , 12,544,367)**	**30,922,026 (30,411,300 , 31,432,752)**	**931,018 (893,750 , 968,286)**	**28,966,356 (28,011,038 , 29,921,674)**
No adjusted gross income	1,900 (585 , 3,215)	10,493 (7,035 , 13,952)	* 17 (3 , 32)	* 1,080 (69 , 2,091)
$1 under $5,000	* 8,025 (2,467 , 13,583)	* 785 (199 , 1,371)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	10,464 (4,275 , 16,653)	3,759 (611 , 6,907)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	107,830 (87,824 , 127,836)	80,256 (62,862 , 97,649)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	419,122 (379,941 , 458,302)	376,853 (335,555 , 418,151)	** 2,017 (1,365 , 9,733)	** 14,550 (4,686 , 60,421)
$20,000 under $25,000	414,926 (375,901 , 453,951)	440,465 (390,151 , 490,778)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	403,037 (364,623 , 441,450)	467,707 (409,584 , 525,830)	* 2,129 (-643 , 4,901)	* 28,518 (-14,979 , 72,014)
$30,000 under $40,000	791,174 (737,755 , 844,594)	1,039,621 (947,881 , 1,131,361)	10,679 (4,436 , 16,922)	70,858 (24,076 , 117,640)
$40,000 under $50,000	751,481 (699,444 , 803,519)	975,639 (877,684 , 1,073,594)	14,709 (7,295 , 22,124)	120,291 (46,256 , 194,326)
$50,000 under $75,000	1,840,252 (1,762,162 , 1,918,342)	2,659,240 (2,485,994 , 2,832,485)	31,926 (21,382 , 42,470)	386,408 (209,674 , 563,141)
$75,000 under $100,000	1,535,707 (1,464,394 , 1,607,020)	2,743,223 (2,546,683 , 2,939,763)	46,693 (34,223 , 59,162)	598,905 (384,797 , 813,013)
$100,000 under $200,000	3,447,771 (3,355,631 , 3,539,911)	8,004,808 (7,658,658 , 8,350,957)	238,352 (213,039 , 263,666)	4,173,331 (3,683,674 , 4,662,988)
$200,000 under $500,000	1,913,463 (1,866,077 , 1,960,849)	7,221,734 (6,975,864 , 7,467,603)	345,038 (326,720 , 363,355)	10,440,288 (9,815,585 , 11,064,991)
$500,000 under $1,000,000	456,459 (443,698 , 469,220)	2,858,099 (2,738,562 , 2,977,637)	144,304 (136,821 , 151,788)	6,741,466 (6,329,234 , 7,153,698)
$1,000,000 or more	287,514 (283,363 , 291,665)	4,039,345 (3,974,399 , 4,104,290)	95,153 (92,549 , 97,757)	6,390,661 (6,174,181 , 6,607,140)
Nontaxable returns, total	**10,045,752 (9,903,512 , 10,187,992)**	**9,592,809 (9,363,009 , 9,822,609)**	**41,028 (30,136 , 51,920)**	**516,988 (354,095 , 679,881)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Self-employed health insurance deduction		Penalty on early withdrawal of savings	
	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)
All returns, total	**3,716,722 (3,623,281 , 3,810,163)**	**31,591,197 (30,777,129 , 32,405,266)**	**677,089 (630,065 , 724,113)**	**497,547 (383,292 , 611,802)**
No adjusted gross income	95,403 (81,566 , 109,239)	632,888 (530,211 , 735,565)	9,900 (5,087 , 14,714)	36,852 (-11,414 , 85,118)
$1 under $5,000	74,372 (58,037 , 90,708)	232,830 (158,383 , 307,277)	19,409 (11,010 , 27,807)	10,919 (-323 , 22,161)
$5,000 under $10,000	81,385 (64,176 , 98,594)	278,161 (181,788 , 374,535)	17,712 (9,652 , 25,773)	25,226 (-5,306 , 55,759)
$10,000 under $15,000	106,895 (87,236 , 126,554)	275,562 (203,294 , 347,831)	23,068 (13,761 , 32,375)	4,418 (1,936 , 6,900)
$15,000 under $20,000	92,056 (74,063 , 110,049)	285,073 (208,810 , 361,337)	33,640 (22,386 , 44,895)	14,921 (4,799 , 25,043)
$20,000 under $25,000	91,142 (72,946 , 109,337)	314,282 (226,601 , 401,964)	14,278 (6,898 , 21,658)	3,392 (485 , 6,298)
$25,000 under $30,000	104,210 (84,908 , 123,513)	343,124 (254,821 , 431,428)	24,587 (14,904 , 34,270)	13,226 (-4,170 , 30,623)
$30,000 under $40,000	209,327 (181,993 , 236,661)	758,820 (618,259 , 899,381)	36,632 (24,879 , 48,385)	14,674 (-258 , 29,607)
$40,000 under $50,000	179,708 (154,405 , 205,012)	751,536 (597,212 , 905,860)	29,655 (19,030 , 40,279)	6,169 (2,697 , 9,641)
$50,000 under $75,000	388,648 (352,092 , 425,205)	2,151,643 (1,883,558 , 2,419,727)	99,176 (79,908 , 118,445)	41,272 (20,119 , 62,424)
$75,000 under $100,000	322,037 (289,059 , 355,016)	2,046,467 (1,783,145 , 2,309,789)	81,740 (64,210 , 99,271)	87,626 (30,447 , 144,805)
$100,000 under $200,000	824,540 (776,153 , 872,926)	7,075,157 (6,569,885 , 7,580,429)	172,648 (147,809 , 197,488)	131,430 (61,426 , 201,433)
$200,000 under $500,000	716,541 (688,574 , 744,507)	8,928,152 (8,536,626 , 9,319,678)	89,158 (77,189 , 101,126)	56,092 (40,700 , 71,483)
$500,000 under $1,000,000	245,096 (235,410 , 254,782)	4,001,219 (3,817,837 , 4,184,600)	15,881 (13,169 , 18,593)	25,620 (14,829 , 36,410)
$1,000,000 under $1,500,000	75,418 (72,389 , 78,448)	1,357,298 (1,293,487 , 1,421,109)	4,293 (3,525 , 5,060)	9,199 (3,133 , 15,265)
$1,500,000 under $2,000,000	34,890 (33,399 , 36,380)	653,958 (622,423 , 685,493)	1,668 (1,332 , 2,004)	2,291 (1,544 , 3,039)
$2,000,000 under $5,000,000	52,559 (51,592 , 53,527)	1,034,632 (1,011,638 , 1,057,626)	2,548 (2,318 , 2,778)	7,850 (5,643 , 10,057)
$5,000,000 under $10,000,000	13,742 (13,453 , 14,032)	285,462 (278,238 , 292,686)	637 (571 , 704)	3,101 (2,590 , 3,613)
$10,000,000 or more	8,752 (8,747 , 8,757)	184,932 (184,844 , 185,021)	458 (458 , 458)	3,269 (3,269 , 3,269)
Taxable returns, total	**2,921,908 (2,842,210 , 3,001,606)**	**27,939,590 (27,190,414 , 28,688,766)**	**551,316 (509,340 , 593,292)**	**388,659 (292,825 , 484,493)**
No adjusted gross income	881 (-31 , 1,793)	12,209 (135 , 24,282)	** 1,015 (-962 , 2,992)	** 150 (-103 , 403)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 3,082 (-294 , 6,457)	* 2,199 (-949 , 5,348)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	27,149 (17,161 , 37,138)	65,779 (32,493 , 99,066)	14,253 (6,860 , 21,646)	8,146 (-71 , 16,364)
$20,000 under $25,000	42,661 (30,125 , 55,196)	115,243 (65,400 , 165,086)	* 8,032 (2,471 , 13,593)	* 2,049 (-222 , 4,320)
$25,000 under $30,000	45,735 (32,837 , 58,633)	140,651 (86,151 , 195,151)	15,127 (7,476 , 22,778)	10,251 (-6,555 , 27,057)
$30,000 under $40,000	129,247 (107,624 , 150,869)	453,880 (355,908 , 551,853)	31,034 (20,196 , 41,872)	6,949 (2,006 , 11,892)
$40,000 under $50,000	123,029 (101,977 , 144,082)	467,437 (362,223 , 572,652)	25,423 (15,561 , 35,284)	5,044 (2,137 , 7,952)
$50,000 under $75,000	310,739 (277,731 , 343,746)	1,583,644 (1,371,210 , 1,796,079)	90,123 (71,774 , 108,471)	30,177 (14,956 , 45,397)
$75,000 under $100,000	291,869 (260,286 , 323,452)	1,803,246 (1,556,036 , 2,050,457)	80,717 (63,298 , 98,136)	87,526 (30,347 , 144,705)
$100,000 under $200,000	802,100 (754,212 , 849,989)	6,874,293 (6,373,250 , 7,375,335)	171,045 (146,292 , 195,798)	131,163 (61,160 , 201,166)
$200,000 under $500,000	715,112 (687,146 , 743,078)	8,906,350 (8,514,877 , 9,297,823)	89,083 (77,114 , 101,051)	55,900 (40,508 , 71,292)
$500,000 under $1,000,000	244,989 (235,303 , 254,675)	3,999,286 (3,815,905 , 4,182,668)	15,873 (13,161 , 18,585)	25,615 (14,824 , 36,406)
$1,000,000 or more	185,314 (181,868 , 188,759)	3,515,372 (3,441,495 , 3,589,248)	9,591 (8,721 , 10,461)	25,689 (19,171 , 32,207)
Nontaxable returns, total	**794,814 (744,164 , 845,465)**	**3,651,608 (3,324,192 , 3,979,023)**	**125,773 (104,535 , 147,011)**	**108,887 (46,673 , 171,101)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Alimony paid		IRA payments	
	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)
All returns, total	**326,919 (296,192 , 357,646)**	**8,452,144 (7,771,401 , 9,132,886)**	**2,430,935 (2,340,099 , 2,521,770)**	**13,166,590 (12,600,516 , 13,732,663)**
No adjusted gross income	10,506 (5,535 , 15,477)	270,309 (157,519 , 383,099)	18,000 (11,595 , 24,406)	119,007 (72,776 , 165,238)
$1 under $5,000	* 5,014 (621 , 9,407)	* 40,207 (-2,330 , 82,745)	15,332 (7,901 , 22,764)	57,006 (24,367 , 89,645)
$5,000 under $10,000	* 6,037 (1,216 , 10,857)	* 57,473 (7,940 , 107,006)	22,893 (13,678 , 32,108)	83,214 (41,828 , 124,599)
$10,000 under $15,000	7,263 (2,041 , 12,484)	80,450 (16,930 , 143,970)	41,312 (28,833 , 53,791)	134,954 (83,667 , 186,242)
$15,000 under $20,000	9,438 (3,497 , 15,379)	87,178 (28,842 , 145,513)	60,840 (45,817 , 75,863)	206,300 (142,492 , 270,108)
$20,000 under $25,000	* 1,020 (-957 , 2,997)	* 10,671 (-8,373 , 29,715)	65,390 (49,628 , 81,153)	286,125 (200,449 , 371,801)
$25,000 under $30,000	6,479 (1,644 , 11,313)	41,276 (7,992 , 74,561)	85,482 (67,427 , 103,537)	340,813 (249,278 , 432,348)
$30,000 under $40,000	11,495 (4,922 , 18,068)	162,073 (53,235 , 270,911)	189,658 (162,890 , 216,427)	722,145 (593,496 , 850,795)
$40,000 under $50,000	16,597 (8,675 , 24,519)	195,714 (87,283 , 304,145)	222,887 (193,927 , 251,846)	969,369 (812,210 , 1,126,528)
$50,000 under $75,000	33,952 (22,651 , 45,253)	353,754 (215,471 , 492,036)	504,716 (461,276 , 548,157)	2,444,326 (2,177,626 , 2,711,025)
$75,000 under $100,000	37,048 (25,228 , 48,868)	520,498 (313,290 , 727,707)	315,837 (281,770 , 349,903)	1,785,461 (1,549,514 , 2,021,407)
$100,000 under $200,000	91,387 (73,353 , 109,421)	1,718,094 (1,314,620 , 2,121,569)	675,252 (626,844 , 723,659)	4,044,047 (3,717,783 , 4,370,312)
$200,000 under $500,000	62,299 (53,270 , 71,328)	2,224,564 (1,863,552 , 2,585,577)	163,853 (147,834 , 179,873)	1,432,492 (1,291,777 , 1,573,207)
$500,000 under $1,000,000	17,855 (15,102 , 20,608)	1,209,225 (991,593 , 1,426,858)	31,273 (27,666 , 34,879)	342,792 (301,195 , 384,389)
$1,000,000 under $1,500,000	3,866 (3,163 , 4,569)	361,052 (278,957 , 443,147)	8,499 (7,428 , 9,569)	91,942 (79,784 , 104,100)
$1,500,000 under $2,000,000	2,037 (1,672 , 2,402)	233,994 (190,107 , 277,882)	3,917 (3,373 , 4,462)	43,530 (37,131 , 49,929)
$2,000,000 under $5,000,000	2,998 (2,760 , 3,237)	466,087 (411,235 , 520,939)	4,347 (4,046 , 4,648)	47,458 (43,974 , 50,943)
$5,000,000 under $10,000,000	960 (880 , 1,040)	178,122 (157,687 , 198,556)	986 (904 , 1,069)	10,833 (9,866 , 11,799)
$10,000,000 or more	668 (668 , 668)	241,401 (241,401 , 241,401)	459 (459 , 459)	4,776 (4,776 , 4,776)
Taxable returns, total	**281,824 (253,699 , 309,950)**	**7,773,400 (7,116,747 , 8,430,052)**	**2,040,535 (1,957,602 , 2,123,469)**	**11,400,227 (10,872,572 , 11,927,881)**
No adjusted gross income	* 37 (-19 , 94)	* 1,279 (-154 , 2,713)	* 42 (-16 , 99)	* 320 (-94 , 735)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	* 2,294 (-530 , 5,119)	* 3,827 (-994 , 8,647)
$15,000 under $20,000	** 5,086 (666 , 9,506)	** 44,068 (2,026 , 86,108)	10,086 (3,835 , 16,338)	33,229 (5,722 , 60,736)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	32,685 (21,506 , 43,865)	106,286 (60,965 , 151,608)
$25,000 under $30,000	* 3,481 (29 , 6,934)	* 22,584 (535 , 44,633)	49,376 (35,614 , 63,138)	184,378 (122,807 , 245,948)
$30,000 under $40,000	10,480 (4,211 , 16,749)	146,184 (41,464 , 250,904)	120,222 (98,795 , 141,648)	392,044 (304,926 , 479,163)
$40,000 under $50,000	14,229 (6,846 , 21,612)	152,449 (57,144 , 247,753)	182,880 (156,562 , 209,198)	791,473 (647,559 , 935,388)
$50,000 under $75,000	31,879 (20,926 , 42,833)	303,531 (177,728 , 429,334)	462,898 (421,235 , 504,560)	2,231,102 (1,975,682 , 2,486,521)
$75,000 under $100,000	34,884 (23,400 , 46,368)	485,075 (282,158 , 687,991)	300,031 (266,747 , 333,316)	1,698,557 (1,467,460 , 1,929,654)
$100,000 under $200,000	91,221 (73,189 , 109,254)	1,712,772 (1,309,321 , 2,116,223)	667,045 (618,859 , 715,231)	3,988,343 (3,663,546 , 4,313,141)
$200,000 under $500,000	62,167 (53,139 , 71,196)	2,218,090 (1,857,100 , 2,579,079)	163,535 (147,516 , 179,555)	1,429,670 (1,288,955 , 1,570,385)
$500,000 under $1,000,000	17,839 (15,086 , 20,592)	1,208,031 (990,398 , 1,425,664)	31,240 (27,633 , 34,846)	342,513 (300,916 , 384,110)
$1,000,000 or more	10,520 (9,690 , 11,351)	1,479,338 (1,369,480 , 1,589,196)	18,201 (16,963 , 19,439)	198,484 (184,306 , 212,662)
Nontaxable returns, total	**45,094 (32,710 , 57,478)**	**678,744 (499,084 , 858,404)**	**390,399 (352,919 , 427,879)**	**1,766,363 (1,559,478 , 1,973,248)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Statutory adjustments—continued			
	Student loan interest deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)
All returns, total	**3,982,019 (3,860,671 , 4,103,366)**	**3,860,127 (3,698,555 , 4,021,699)**	**436,761 (398,482 , 475,040)**	**4,401,284 (3,721,818 , 5,080,750)**
No adjusted gross income	45,030 (33,496 , 56,565)	52,535 (35,489 , 69,581)	7,838 (3,116 , 12,561)	487,988 (146,157 , 829,819)
$1 under $5,000	49,223 (35,527 , 62,918)	58,354 (38,016 , 78,692)	10,095 (3,906 , 16,284)	80,729 (-12,058 , 173,517)
$5,000 under $10,000	73,510 (56,735 , 90,285)	71,996 (48,987 , 95,005)	* 4,319 (404 , 8,235)	* 2,239 (-184 , 4,662)
$10,000 under $15,000	84,730 (66,718 , 102,742)	80,780 (57,640 , 103,919)	12,071 (5,292 , 18,849)	91,222 (-30,101 , 212,545)
$15,000 under $20,000	87,690 (69,411 , 105,969)	81,939 (58,370 , 105,509)	19,230 (10,803 , 27,656)	88,431 (-7,917 , 184,779)
$20,000 under $25,000	114,731 (93,830 , 135,631)	135,882 (105,176 , 166,587)	14,146 (6,810 , 21,483)	30,193 (2,392 , 57,995)
$25,000 under $30,000	144,631 (121,105 , 168,157)	162,228 (127,479 , 196,976)	19,401 (10,827 , 27,975)	55,017 (20,711 , 89,323)
$30,000 under $40,000	368,336 (330,717 , 405,955)	410,439 (355,240 , 465,638)	38,886 (26,704 , 51,068)	205,829 (82,806 , 328,852)
$40,000 under $50,000	414,624 (374,728 , 454,520)	450,892 (393,233 , 508,552)	27,377 (17,154 , 37,601)	139,644 (35,478 , 243,811)
$50,000 under $75,000	939,017 (879,313 , 998,722)	979,659 (896,705 , 1,062,613)	63,811 (48,389 , 79,234)	263,570 (132,529 , 394,612)
$75,000 under $100,000	542,446 (497,227 , 587,665)	429,623 (377,904 , 481,342)	48,129 (34,736 , 61,521)	339,930 (97,228 , 582,632)
$100,000 under $200,000	1,118,051 (1,053,951 , 1,182,150)	945,801 (868,607 , 1,022,995)	112,148 (92,197 , 132,098)	751,958 (427,995 , 1,075,921)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	46,156 (37,483 , 54,830)	736,036 (465,420 , 1,006,652)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	9,217 (7,174 , 11,260)	420,215 (281,127 , 559,302)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	1,944 (1,431 , 2,457)	157,852 (84,084 , 231,620)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	607 (431 , 783)	59,061 (30,056 , 88,066)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	930 (793 , 1,066)	257,635 (189,708 , 325,563)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	275 (232 , 318)	36,765 (30,953 , 42,577)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	182 (182 , 182)	196,969 (196,969 , 196,969)
Taxable returns, total	**3,299,766 (3,189,010 , 3,410,523)**	**3,170,563 (3,023,938 , 3,317,187)**	**331,597 (298,682 , 364,512)**	**3,408,899 (2,862,847 , 3,954,951)**
No adjusted gross income	* 546 (-519 , 1,610)	* 10 (-4 , 24)	** 1,039 (-939 , 3,017)	** 2,153 (-990 , 5,296)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	10,585 (4,274 , 16,896)	11,684 (2,956 , 20,412)	* 4,037 (83 , 7,991)	* 21,387 (-4,511 , 47,284)
$15,000 under $20,000	39,189 (26,898 , 51,480)	43,570 (25,872 , 61,268)	* 7,016 (1,821 , 12,211)	* 20,104 (-1,223 , 41,430)
$20,000 under $25,000	65,489 (49,643 , 81,334)	81,619 (57,367 , 105,871)	* 6,057 (1,215 , 10,898)	* 7,566 (-1,326 , 16,459)
$25,000 under $30,000	96,757 (77,473 , 116,042)	110,417 (81,989 , 138,844)	* 4,013 (82 , 7,943)	* 7,037 (-1,802 , 15,875)
$30,000 under $40,000	286,996 (253,749 , 320,243)	332,303 (282,471 , 382,134)	24,817 (15,104 , 34,530)	133,909 (41,519 , 226,300)
$40,000 under $50,000	354,520 (317,589 , 391,451)	380,063 (327,007 , 433,118)	17,405 (9,256 , 25,553)	88,299 (9,851 , 166,746)
$50,000 under $75,000	835,202 (778,826 , 891,578)	877,919 (799,225 , 956,614)	52,017 (38,061 , 65,973)	219,374 (94,820 , 343,928)
$75,000 under $100,000	506,786 (463,061 , 550,512)	406,610 (355,961 , 457,259)	46,466 (33,248 , 59,683)	332,220 (89,704 , 574,737)
$100,000 under $200,000	1,103,696 (1,040,004 , 1,167,388)	926,368 (850,073 , 1,002,664)	109,503 (89,764 , 129,241)	737,252 (413,949 , 1,060,556)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	46,083 (37,410 , 54,757)	716,579 (445,963 , 987,195)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	9,211 (7,168 , 11,254)	420,146 (281,059 , 559,233)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	3,935 (3,374 , 4,497)	702,874 (598,336 , 807,411)
Nontaxable returns, total	**682,252 (631,774 , 732,730)**	**689,564 (620,988 , 758,140)**	**105,164 (85,596 , 124,731)**	**992,385 (587,925 , 1,396,845)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Basic standard deduction		Additional standard deduction	
	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)
All returns, total	**142,779,280 (142,559,067 , 142,999,493)**	**2,552,043,540 (2,546,232,702 , 2,557,854,377)**	**27,046,647 (26,765,843 , 27,327,451)**	**56,766,406 (56,156,237 , 57,376,574)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	8,088,921 (7,921,426 , 8,256,416)	94,045,692 (91,783,638 , 96,307,747)	1,713,067 (1,633,044 , 1,793,090)	3,401,078 (3,237,198 , 3,564,958)
$5,000 under $10,000	8,642,057 (8,469,149 , 8,814,965)	114,680,062 (112,213,705 , 117,146,420)	1,518,491 (1,443,125 , 1,593,856)	2,952,647 (2,801,735 , 3,103,558)
$10,000 under $15,000	9,524,899 (9,345,006 , 9,704,792)	144,590,175 (141,742,243 , 147,438,107)	1,694,771 (1,615,052 , 1,774,490)	3,360,497 (3,197,771 , 3,523,223)
$15,000 under $20,000	8,898,827 (8,723,763 , 9,073,891)	141,547,648 (138,647,584 , 144,447,712)	1,530,218 (1,454,388 , 1,606,048)	3,007,041 (2,853,577 , 3,160,506)
$20,000 under $25,000	7,847,660 (7,681,381 , 8,013,939)	126,308,430 (123,509,541 , 129,107,319)	1,216,354 (1,148,566 , 1,284,142)	2,469,323 (2,327,034 , 2,611,612)
$25,000 under $30,000	7,799,177 (7,633,176 , 7,965,178)	127,737,795 (124,890,317 , 130,585,272)	1,143,666 (1,077,897 , 1,209,435)	2,372,476 (2,231,106 , 2,513,845)
$30,000 under $40,000	15,266,077 (15,043,243 , 15,488,910)	252,601,588 (248,711,622 , 256,491,555)	2,134,506 (2,045,062 , 2,223,950)	4,401,535 (4,210,668 , 4,592,403)
$40,000 under $50,000	12,687,168 (12,480,451 , 12,893,885)	213,318,535 (209,649,673 , 216,987,397)	1,875,793 (1,791,914 , 1,959,671)	3,848,477 (3,670,540 , 4,026,415)
$50,000 under $75,000	21,913,662 (21,661,120 , 22,166,204)	392,219,611 (387,438,757 , 397,000,465)	4,177,117 (4,056,129 , 4,298,105)	8,569,667 (8,311,844 , 8,827,490)
$75,000 under $100,000	13,265,228 (13,076,497 , 13,453,959)	269,858,037 (265,772,249 , 273,943,826)	3,067,615 (2,964,198 , 3,171,033)	6,533,722 (6,303,862 , 6,763,582)
$100,000 under $200,000	21,140,339 (20,939,506 , 21,341,171)	488,352,584 (483,544,243 , 493,160,925)	5,144,191 (5,017,088 , 5,271,293)	11,627,048 (11,327,486 , 11,926,609)
$200,000 under $500,000	6,687,170 (6,589,362 , 6,784,977)	162,121,417 (159,699,671 , 164,543,162)	1,551,704 (1,501,930 , 1,601,478)	3,588,771 (3,469,784 , 3,707,758)
$500,000 under $1,000,000	771,949 (755,632 , 788,266)	18,750,881 (18,346,450 , 19,155,312)	207,777 (198,302 , 217,251)	474,488 (451,885 , 497,091)
$1,000,000 under $1,500,000	130,493 (126,562 , 134,424)	3,162,392 (3,065,305 , 3,259,479)	37,051 (34,826 , 39,276)	83,144 (77,968 , 88,319)
$1,500,000 under $2,000,000	46,672 (44,672 , 48,672)	1,120,138 (1,071,291 , 1,168,984)	13,700 (12,654 , 14,747)	30,278 (27,899 , 32,656)
$2,000,000 under $5,000,000	54,446 (53,424 , 55,469)	1,289,355 (1,264,570 , 1,314,140)	16,203 (15,621 , 16,784)	36,364 (35,008 , 37,719)
$5,000,000 under $10,000,000	10,015 (9,755 , 10,275)	235,830 (229,559 , 242,102)	3,110 (2,964 , 3,257)	6,990 (6,647 , 7,334)
$10,000,000 or more	4,521 (4,521 , 4,521)	103,369 (103,369 , 103,369)	1,312 (1,312 , 1,312)	2,860 (2,860 , 2,860)
Taxable returns, total	**96,844,385 (96,495,508 , 97,193,262)**	**1,777,234,222 (1,770,633,064 , 1,783,835,381)**	**20,031,840 (19,790,811 , 20,272,869)**	**42,251,058 (41,727,007 , 42,775,109)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	96,865 (77,573 , 116,158)	221,987 (147,927 , 296,047)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	112,536 (91,802 , 133,271)	452,148 (352,215 , 552,080)	** 3,132 (-298 , 6,561)	** 5,380 (-510 , 11,270)
$10,000 under $15,000	1,357,826 (1,286,058 , 1,429,593)	17,061,051 (16,150,684 , 17,971,418)	53,237 (38,959 , 67,515)	92,710 (67,726 , 117,693)
$15,000 under $20,000	4,393,423 (4,266,670 , 4,520,176)	56,602,644 (54,967,045 , 58,238,243)	835,661 (779,250 , 892,072)	1,454,834 (1,356,581 , 1,553,087)
$20,000 under $25,000	4,322,485 (4,196,636 , 4,448,334)	55,976,279 (54,342,063 , 57,610,495)	658,626 (608,554 , 708,697)	1,147,797 (1,060,288 , 1,235,306)
$25,000 under $30,000	4,697,505 (4,566,562 , 4,828,449)	64,382,628 (62,543,658 , 66,221,597)	671,094 (620,567 , 721,621)	1,222,430 (1,128,690 , 1,316,170)
$30,000 under $40,000	10,464,028 (10,274,424 , 10,653,632)	154,349,746 (151,414,141 , 157,285,352)	1,910,722 (1,825,959 , 1,995,484)	3,936,834 (3,756,303 , 4,117,365)
$40,000 under $50,000	10,252,440 (10,064,190 , 10,440,689)	159,729,216 (156,643,792 , 162,814,639)	1,792,254 (1,710,196 , 1,874,313)	3,674,602 (3,500,746 , 3,848,459)
$50,000 under $75,000	19,765,761 (19,523,060 , 20,008,462)	341,366,663 (336,937,451 , 345,795,875)	4,113,990 (3,993,814 , 4,234,165)	8,441,513 (8,185,450 , 8,697,576)
$75,000 under $100,000	12,766,655 (12,580,343 , 12,952,966)	257,505,670 (253,503,860 , 261,507,480)	3,044,525 (2,941,455 , 3,147,595)	6,483,984 (6,254,943 , 6,713,026)
$100,000 under $200,000	20,928,230 (20,727,737 , 21,128,724)	483,197,231 (478,400,343 , 487,994,120)	5,118,905 (4,992,045 , 5,245,766)	11,570,384 (11,271,386 , 11,869,381)
$200,000 under $500,000	6,670,166 (6,572,387 , 6,767,945)	161,759,474 (159,338,148 , 164,180,799)	1,550,661 (1,500,888 , 1,600,434)	3,586,698 (3,467,712 , 3,705,685)
$500,000 under $1,000,000	770,706 (754,389 , 787,023)	18,726,063 (18,321,632 , 19,130,493)	207,691 (198,216 , 217,165)	474,321 (451,718 , 496,924)
$1,000,000 or more	245,759 (241,389 , 250,128)	5,903,424 (5,795,679 , 6,011,168)	71,343 (68,835 , 73,851)	159,570 (153,754 , 165,387)
Nontaxable returns, total	**45,934,895 (45,628,266 , 46,241,524)**	**774,809,318 (768,950,539 , 780,668,096)**	**7,014,807 (6,856,870 , 7,172,743)**	**14,515,347 (14,175,916 , 14,854,779)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Disaster loss deduction		Total itemized deductions	
	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)
All returns, total	**13,887 (7,163 , 20,610)**	**418,534 (197,604 , 639,464)**	**15,290,841 (15,095,802 , 15,485,881)**	**668,001,764 (650,039,750 , 685,963,778)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	** 7,345 (2,096 , 12,595)	** 123,017 (21,780 , 224,253)	106,861 (87,460 , 126,261)	2,212,245 (1,664,269 , 2,760,221)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	104,685 (85,189 , 124,181)	11,186,695 (-5,028,810 , 27,402,200)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	117,421 (96,844 , 137,998)	2,765,492 (2,129,981 , 3,401,003)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	157,566 (133,609 , 181,524)	3,989,446 (3,198,746 , 4,780,146)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	185,594 (159,490 , 211,699)	5,050,663 (4,169,112 , 5,932,214)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	204,094 (176,518 , 231,670)	5,703,689 (4,618,135 , 6,789,243)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	504,475 (461,064 , 547,887)	14,494,331 (12,820,385 , 16,168,277)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	565,877 (519,910 , 611,844)	15,604,243 (14,128,880 , 17,079,607)
$50,000 under $75,000	** 0 (0 , 0)	** 0 (0 , 0)	1,891,131 (1,807,803 , 1,974,459)	51,651,608 (48,943,910 , 54,359,305)
$75,000 under $100,000	** 0 (0 , 0)	** 0 (0 , 0)	1,915,805 (1,832,697 , 1,998,913)	53,445,883 (50,291,044 , 56,600,722)
$100,000 under $200,000	** 6,542 (2,340 , 10,742)	** 295,517 (99,147 , 491,888)	4,745,777 (4,622,585 , 4,868,969)	151,517,219 (146,850,088 , 156,184,351)
$200,000 under $500,000	** 0 (0 , 0)	** 0 (0 , 0)	3,330,396 (3,263,571 , 3,397,221)	136,240,610 (132,997,984 , 139,483,236)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	902,511 (885,554 , 919,467)	54,792,042 (53,000,425 , 56,583,659)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	230,387 (225,614 , 235,161)	21,274,748 (20,376,452 , 22,173,044)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	101,541 (98,835 , 104,248)	12,194,361 (11,519,152 , 12,869,570)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	153,659 (152,236 , 155,083)	29,514,407 (28,854,755 , 30,174,060)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	42,951 (42,497 , 43,405)	18,019,722 (17,546,426 , 18,493,018)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	30,108 (30,103 , 30,113)	78,344,359 (78,332,989 , 78,355,729)
Taxable returns, total	**12,838 (6,412 , 19,265)**	**372,864 (161,389 , 584,338)**	**13,783,612 (13,600,833 , 13,966,392)**	**589,501,631 (583,069,455 , 595,933,806)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	8,609 (2,931 , 14,287)	10,892 (1,621 , 20,164)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	* 6,572 (1,639 , 11,505)	* 10,830 (1,539 , 20,122)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	12,528 (5,662 , 19,395)	63,779 (15,435 , 112,123)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	36,022 (24,463 , 47,581)	446,769 (288,453 , 605,085)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	70,394 (54,204 , 86,583)	1,146,873 (875,221 , 1,418,525)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	102,464 (82,762 , 122,167)	1,783,302 (1,421,666 , 2,144,938)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	326,897 (291,763 , 362,030)	6,888,127 (6,110,809 , 7,665,444)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	425,885 (385,735 , 466,035)	9,642,588 (8,681,432 , 10,603,745)
$50,000 under $75,000	** 12,838 (6,412 , 19,265)	** 372,864 (161,389 , 584,338)	1,611,575 (1,534,342 , 1,688,808)	37,916,367 (35,941,758 , 39,890,976)
$75,000 under $100,000	** 0 (0 , 0)	** 0 (0 , 0)	1,782,994 (1,702,542 , 1,863,446)	44,450,087 (42,223,509 , 46,676,664)
$100,000 under $200,000	** 0 (0 , 0)	** 0 (0 , 0)	4,618,143 (4,496,233 , 4,740,054)	140,772,305 (136,572,621 , 144,971,989)
$200,000 under $500,000	** 0 (0 , 0)	** 0 (0 , 0)	3,322,096 (3,255,272 , 3,388,920)	134,530,384 (131,288,496 , 137,772,273)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	901,301 (884,344 , 918,257)	53,935,910 (52,144,293 , 55,727,527)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	558,132 (552,957 , 563,307)	157,903,417 (156,555,700 , 159,251,133)
Nontaxable returns, total	**1,048 (-929 , 3,025)**	**45,670 (-18,272 , 109,613)**	**1,507,229 (1,434,416 , 1,580,042)**	**78,500,133 (61,698,521 , 95,301,746)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Qualified business income deduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount
	(137)	(138)	(139)	(140)
All returns, total	**25,654,318 (25,437,561 , 25,871,075)**	**216,078,693 (214,046,313 , 218,111,074)**	**157,692,734 (157,579,790 , 157,805,678)**	**3,487,683,066 (3,469,980,668 , 3,505,385,464)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	47,438 (33,888 , 60,988)	13,119 (9,208 , 17,031)
$1 under $5,000	13,037 (5,957 , 20,116)	2,192 (97 , 4,286)	8,153,904 (7,985,865 , 8,321,942)	99,270,607 (96,850,190 , 101,691,024)
$5,000 under $10,000	27,435 (17,304 , 37,565)	8,095 (2,767 , 13,423)	8,703,752 (8,530,323 , 8,877,180)	128,414,643 (112,005,316 , 144,823,969)
$10,000 under $15,000	411,013 (372,129 , 449,896)	79,404 (67,701 , 91,107)	9,609,102 (9,428,498 , 9,789,705)	150,401,933 (147,413,109 , 153,390,757)
$15,000 under $20,000	787,843 (734,392 , 841,295)	473,079 (433,900 , 512,259)	9,035,241 (8,859,008 , 9,211,473)	148,803,043 (145,730,748 , 151,875,337)
$20,000 under $25,000	856,964 (801,196 , 912,732)	784,347 (718,105 , 850,590)	8,002,158 (7,834,421 , 8,169,896)	134,232,954 (131,234,216 , 137,231,692)
$25,000 under $30,000	912,460 (855,035 , 969,885)	1,007,858 (918,791 , 1,096,925)	7,971,570 (7,803,902 , 8,139,238)	136,441,448 (133,325,733 , 139,557,162)
$30,000 under $40,000	1,775,615 (1,696,319 , 1,854,912)	2,907,099 (2,728,147 , 3,086,050)	15,720,104 (15,494,503 , 15,945,706)	273,791,333 (269,468,883 , 278,113,783)
$40,000 under $50,000	1,594,793 (1,519,536 , 1,670,050)	3,203,594 (2,979,650 , 3,427,538)	13,214,688 (13,004,259 , 13,425,116)	235,491,342 (231,435,994 , 239,546,689)
$50,000 under $75,000	3,483,624 (3,376,453 , 3,590,796)	8,711,031 (8,273,186 , 9,148,876)	23,745,348 (23,486,647 , 24,004,049)	460,428,043 (454,906,793 , 465,949,292)
$75,000 under $100,000	2,813,016 (2,716,872 , 2,909,161)	8,485,129 (7,971,904 , 8,998,354)	15,149,511 (14,953,616 , 15,345,406)	337,847,206 (332,701,553 , 342,992,859)
$100,000 under $200,000	6,872,405 (6,741,070 , 7,003,740)	31,213,286 (30,076,768 , 32,349,804)	25,852,012 (25,658,097 , 26,045,928)	682,200,414 (676,261,538 , 688,139,291)
$200,000 under $500,000	4,517,126 (4,445,498 , 4,588,755)	43,295,660 (42,105,921 , 44,485,400)	10,009,022 (9,905,690 , 10,112,354)	345,056,212 (341,046,318 , 349,066,107)
$500,000 under $1,000,000	994,968 (978,139 , 1,011,798)	20,878,540 (20,067,862 , 21,689,218)	1,674,140 (1,656,205 , 1,692,075)	94,891,751 (92,889,728 , 96,893,774)
$1,000,000 under $1,500,000	254,883 (250,030 , 259,737)	11,914,987 (11,429,518 , 12,400,457)	360,869 (355,606 , 366,131)	36,441,891 (35,383,031 , 37,500,751)
$1,500,000 under $2,000,000	111,485 (108,628 , 114,342)	8,737,822 (8,354,852 , 9,120,792)	148,213 (144,947 , 151,480)	22,083,818 (21,263,494 , 22,904,143)
$2,000,000 under $5,000,000	159,860 (158,427 , 161,293)	24,115,347 (23,712,796 , 24,517,899)	208,109 (206,613 , 209,605)	54,950,806 (54,159,271 , 55,742,341)
$5,000,000 under $10,000,000	41,720 (41,266 , 42,173)	15,082,798 (14,780,282 , 15,385,315)	52,959 (52,475 , 53,443)	33,347,313 (32,765,882 , 33,928,745)
$10,000,000 or more	26,069 (26,069 , 26,069)	35,178,424 (35,178,424 , 35,178,424)	34,595 (34,590 , 34,600)	113,575,190 (113,563,820 , 113,586,560)
Taxable returns, total	**22,301,012 (22,095,678 , 22,506,346)**	**209,335,592 (207,320,770 , 211,350,414)**	**110,352,185 (110,039,913 , 110,664,458)**	**2,614,924,825 (2,607,480,343 , 2,622,369,307)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	10,051 (3,825 , 16,277)	1,048 (-280 , 2,376)	104,494 (84,478 , 124,510)	223,653 (152,638 , 294,668)
$5,000 under $10,000	26,450 (16,505 , 36,395)	6,891 (2,113 , 11,670)	118,100 (96,879 , 139,320)	467,099 (366,603 , 567,595)
$10,000 under $15,000	123,130 (101,691 , 144,569)	26,727 (18,510 , 34,945)	1,358,061 (1,286,289 , 1,429,834)	17,144,239 (16,228,351 , 18,060,126)
$15,000 under $20,000	463,917 (422,500 , 505,334)	288,023 (256,769 , 319,278)	4,413,334 (4,286,316 , 4,540,352)	58,654,084 (56,960,169 , 60,348,000)
$20,000 under $25,000	499,293 (456,359 , 542,227)	529,430 (472,098 , 586,763)	4,375,766 (4,249,203 , 4,502,330)	58,645,773 (56,941,466 , 60,350,081)
$25,000 under $30,000	485,323 (443,057 , 527,589)	618,823 (543,582 , 694,064)	4,775,780 (4,643,811 , 4,907,749)	67,746,989 (65,821,375 , 69,672,604)
$30,000 under $40,000	1,083,074 (1,020,361 , 1,145,786)	1,761,886 (1,613,049 , 1,910,723)	10,748,477 (10,556,599 , 10,940,356)	166,445,099 (163,296,177 , 169,594,021)
$40,000 under $50,000	1,112,385 (1,048,959 , 1,175,812)	2,039,582 (1,850,944 , 2,228,220)	10,643,135 (10,451,691 , 10,834,578)	174,636,479 (171,298,165 , 177,974,793)
$50,000 under $75,000	2,974,001 (2,873,815 , 3,074,186)	6,916,738 (6,517,406 , 7,316,071)	21,323,055 (21,074,456 , 21,571,653)	394,025,990 (389,108,414 , 398,943,565)
$75,000 under $100,000	2,645,799 (2,552,179 , 2,739,419)	7,577,686 (7,099,606 , 8,055,766)	14,519,142 (14,325,726 , 14,712,559)	315,563,881 (310,968,412 , 320,159,350)
$100,000 under $200,000	6,776,339 (6,645,585 , 6,907,094)	30,518,372 (29,392,013 , 31,644,731)	25,513,334 (25,319,278 , 25,707,391)	665,566,103 (659,916,741 , 671,215,465)
$200,000 under $500,000	4,512,503 (4,440,875 , 4,584,132)	43,172,799 (41,985,208 , 44,360,390)	9,983,920 (9,880,603 , 10,087,236)	342,863,344 (338,854,677 , 346,872,010)
$500,000 under $1,000,000	994,804 (977,975 , 1,011,634)	20,872,583 (20,061,905 , 21,683,261)	1,671,729 (1,653,794 , 1,689,664)	94,013,971 (92,011,948 , 96,015,994)
$1,000,000 or more	593,942 (588,762 , 599,123)	95,005,002 (94,239,614 , 95,770,391)	803,858 (798,552 , 809,164)	258,928,121 (257,363,434 , 260,492,808)
Nontaxable returns, total	**3,353,306 (3,248,157 , 3,458,456)**	**6,743,101 (6,379,972 , 7,106,231)**	**47,340,549 (47,030,505 , 47,650,592)**	**872,758,241 (854,973,623 , 890,542,859)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable income		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount
	(141)	(142)	(143)	(144)
All returns, total	**129,349,042 (129,067,033 , 129,631,050)**	**1,714,186,280 (11,693,045,605 , 11,735,326,956)**	**198,059 (186,502 , 209,616)**	**4,101,697 (3,722,790 , 4,480,603)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	4,127 (2,277 , 5,977)	139,579 (94,067 , 185,090)
$1 under $5,000	181,081 (154,787 , 207,375)	213,811 (173,549 , 254,072)	** 1,024 (-942 , 2,991)	** 8,860 (-6,515 , 24,236)
$5,000 under $10,000	171,520 (145,945 , 197,095)	509,165 (411,213 , 607,117)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	2,568,638 (2,470,769 , 2,666,508)	2,938,421 (2,760,106 , 3,116,735)	** 1,169 (-830 , 3,169)	** 9,869 (-3,384 , 23,123)
$15,000 under $20,000	6,078,901 (5,931,372 , 6,226,429)	24,431,244 (23,770,592 , 25,091,896)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	6,813,732 (6,658,050 , 6,969,414)	51,892,301 (50,598,163 , 53,186,439)	* 68 (-14 , 149)	* 13,243 (-10,318 , 36,804)
$25,000 under $30,000	7,425,764 (7,263,657 , 7,587,871)	85,131,728 (83,121,308 , 87,142,148)	* 209 (-75 , 492)	* 191 (-114 , 496)
$30,000 under $40,000	15,678,991 (15,453,658 , 15,904,323)	278,222,619 (273,976,346 , 282,468,892)	766 (-88 , 1,620)	1,315 (118 , 2,512)
$40,000 under $50,000	13,208,042 (12,997,661 , 13,418,423)	358,916,800 (353,031,534 , 364,802,065)	463 (-152 , 1,078)	2,761 (-978 , 6,499)
$50,000 under $75,000	23,729,171 (23,470,520 , 23,987,822)	1,007,053,999 (995,893,670 , 1,018,214,329)	509 (-87 , 1,105)	4,554 (-117 , 9,226)
$75,000 under $100,000	15,144,544 (14,948,656 , 15,340,431)	979,156,790 (966,282,384 , 992,031,196)	2,039 (-89 , 4,167)	28,095 (-5,920 , 62,109)
$100,000 under $200,000	25,858,946 (25,665,028 , 26,052,864)	2,884,827,377 (2,863,910,263 , 2,905,744,491)	15,081 (8,735 , 21,426)	110,219 (24,615 , 195,823)
$200,000 under $500,000	10,012,726 (9,909,327 , 10,116,125)	2,546,130,393 (2,524,129,781 , 2,568,131,006)	39,907 (32,303 , 47,510)	695,476 (457,208 , 933,744)
$500,000 under $1,000,000	1,672,890 (1,654,956 , 1,690,825)	1,029,732,840 (1,018,300,377 , 1,041,165,303)	31,511 (27,947 , 35,075)	641,456 (458,208 , 824,704)
$1,000,000 under $1,500,000	360,624 (355,362 , 365,887)	398,810,860 (392,853,348 , 404,768,373)	27,826 (25,932 , 29,721)	518,268 (338,246 , 698,290)
$1,500,000 under $2,000,000	148,065 (144,799 , 151,330)	232,503,836 (227,495,217 , 237,512,456)	23,214 (21,930 , 24,498)	476,876 (395,224 , 558,527)
$2,000,000 under $5,000,000	207,905 (206,409 , 209,400)	566,143,508 (562,230,749 , 570,056,266)	35,322 (34,515 , 36,130)	739,425 (690,393 , 788,457)
$5,000,000 under $10,000,000	52,914 (52,430 , 53,399)	329,548,099 (326,524,422 , 332,571,777)	8,587 (8,361 , 8,813)	239,748 (220,855 , 258,641)
$10,000,000 or more	34,587 (34,582 , 34,592)	938,022,489 (937,975,845 , 938,069,134)	6,237 (6,237 , 6,237)	471,761 (471,761 , 471,761)
Taxable returns, total	**110,627,792 (110,316,032 , 110,939,552)**	**1,404,334,633 (11,382,281,852 , 11,426,387,413)**	**194,782 (183,449 , 206,115)**	**4,076,516 (3,697,924 , 4,455,107)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	3,814 (1,966 , 5,661)	129,558 (84,055 , 175,061)
$1 under $5,000	101,922 (82,128 , 121,715)	150,163 (114,642 , 185,684)	* 1,016 (-950 , 2,982)	* 8,785 (-6,589 , 24,160)
$5,000 under $10,000	119,102 (97,790 , 140,414)	404,709 (316,475 , 492,942)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	1,370,206 (1,298,120 , 1,442,291)	1,851,999 (1,696,873 , 2,007,125)	** 1,169 (-830 , 3,169)	** 9,869 (-3,384 , 23,123)
$15,000 under $20,000	4,429,434 (4,302,196 , 4,556,672)	18,548,012 (17,966,288 , 19,129,736)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	4,392,825 (4,266,028 , 4,519,622)	39,939,199 (38,758,615 , 41,119,782)	** 274 (-22 , 568)	** 13,423 (-10,140 , 36,986)
$25,000 under $30,000	4,801,879 (4,669,565 , 4,934,193)	64,167,268 (62,337,451 , 65,997,085)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	10,791,890 (10,599,676 , 10,984,105)	210,765,535 (206,848,604 , 214,682,466)	758 (-96 , 1,611)	1,279 (84 , 2,475)
$40,000 under $50,000	10,680,230 (10,488,488 , 10,871,971)	304,326,431 (298,739,809 , 309,913,053)	* 453 (-162 , 1,068)	* 2,714 (-1,024 , 6,453)
$50,000 under $75,000	21,378,333 (21,129,500 , 21,627,166)	926,333,771 (915,395,682 , 937,271,859)	130 (44 , 216)	3,716 (-804 , 8,237)
$75,000 under $100,000	14,549,641 (14,356,104 , 14,743,179)	946,047,610 (933,269,589 , 958,825,631)	2,023 (-105 , 4,151)	28,067 (-5,948 , 62,081)
$100,000 under $200,000	25,547,351 (25,353,351 , 25,741,351)	2,858,175,142 (2,837,194,072 , 2,879,156,213)	13,690 (7,675 , 19,705)	97,286 (13,089 , 181,484)
$200,000 under $500,000	9,990,079 (9,886,696 , 10,093,463)	2,541,371,827 (2,519,371,672 , 2,563,371,983)	38,768 (31,211 , 46,325)	694,541 (456,274 , 932,808)
$500,000 under $1,000,000	1,671,380 (1,653,446 , 1,689,315)	1,028,823,801 (1,017,391,338 , 1,040,256,264)	31,506 (27,942 , 35,070)	641,316 (458,068 , 824,563)
$1,000,000 or more	803,520 (798,214 , 808,826)	2,463,429,167 (2,456,263,051 , 2,470,595,283)	101,183 (98,782 , 103,583)	2,445,960 (2,241,589 , 2,650,331)
Nontaxable returns, total	**18,721,250 (18,477,185 , 18,965,315)**	**309,851,648 (303,952,306 , 315,750,989)**	**3,276 (1,005 , 5,548)**	**25,181 (9,639 , 40,723)**

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)
All returns, total	**5,134,998 (5,000,156 , 5,269,841)**	**7,004,325 (6,708,632 , 7,300,018)**	**129,352,044 (129,068,882 , 129,635,206)**	**2,260,350,184 (2,255,566,101 , 2,265,134,267)**
No adjusted gross income	77,268 (62,633 , 91,903)	17,550 (8,593 , 26,506)	82,714 (67,923 , 97,506)	163,780 (117,359 , 210,201)
$1 under $5,000	125,794 (104,120 , 147,469)	25,570 (16,584 , 34,557)	239,298 (209,240 , 269,356)	49,108 (29,824 , 68,393)
$5,000 under $10,000	153,557 (129,490 , 177,625)	30,088 (21,735 , 38,441)	278,707 (246,221 , 311,194)	76,949 (63,084 , 90,813)
$10,000 under $15,000	243,347 (212,987 , 273,708)	54,045 (40,550 , 67,540)	2,671,211 (2,571,486 , 2,770,937)	366,463 (336,420 , 396,506)
$15,000 under $20,000	245,091 (214,606 , 275,576)	52,789 (39,515 , 66,062)	6,060,698 (5,913,346 , 6,208,049)	2,455,524 (2,386,170 , 2,524,878)
$20,000 under $25,000	332,542 (297,030 , 368,055)	84,775 (67,989 , 101,562)	6,829,376 (6,673,488 , 6,985,263)	5,228,484 (5,093,634 , 5,363,335)
$25,000 under $30,000	385,033 (346,787 , 423,280)	146,077 (124,938 , 167,216)	7,393,134 (7,231,351 , 7,554,918)	8,950,835 (8,735,208 , 9,166,461)
$30,000 under $40,000	808,456 (753,086 , 863,825)	483,667 (440,099 , 527,235)	15,541,069 (15,316,645 , 15,765,493)	30,149,194 (29,678,700 , 30,619,688)
$40,000 under $50,000	664,763 (614,585 , 714,941)	650,226 (590,086 , 710,367)	13,155,211 (12,945,201 , 13,365,222)	39,898,555 (39,233,240 , 40,563,871)
$50,000 under $75,000	997,408 (936,384 , 1,058,433)	1,620,080 (1,492,467 , 1,747,693)	23,662,648 (23,404,204 , 23,921,092)	122,066,429 (120,666,081 , 123,466,778)
$75,000 under $100,000	519,480 (475,812 , 563,147)	1,237,729 (1,103,617 , 1,371,841)	15,123,515 (14,927,711 , 15,319,319)	131,394,004 (129,583,190 , 133,204,819)
$100,000 under $200,000	447,879 (408,810 , 486,948)	1,694,942 (1,506,976 , 1,882,909)	25,829,887 (25,635,961 , 26,023,814)	439,843,814 (436,427,220 , 443,260,408)
$200,000 under $500,000	116,140 (102,523 , 129,756)	762,456 (656,489 , 868,422)	10,008,079 (9,904,691 , 10,111,468)	500,320,082 (495,999,199 , 504,640,966)
$500,000 under $1,000,000	13,650 (11,163 , 16,136)	106,641 (81,784 , 131,498)	1,672,422 (1,654,487 , 1,690,358)	260,437,884 (257,380,289 , 263,495,480)
$1,000,000 under $1,500,000	2,453 (1,866 , 3,040)	20,847 (14,439 , 27,254)	360,600 (355,338 , 365,862)	113,951,006 (112,186,969 , 115,715,043)
$1,500,000 under $2,000,000	824 (554 , 1,093)	6,292 (3,885 , 8,699)	148,061 (144,795 , 151,326)	69,393,007 (67,852,731 , 70,933,283)
$2,000,000 under $5,000,000	1,052 (900 , 1,204)	8,549 (7,016 , 10,083)	207,907 (206,411 , 209,402)	171,945,771 (170,713,086 , 173,178,455)
$5,000,000 under $10,000,000	201 (164 , 239)	1,603 (1,201 , 2,005)	52,914 (52,430 , 53,399)	100,030,718 (99,075,859 , 100,985,577)
$10,000,000 or more	61 (61 , 61)	399 (399 , 399)	34,591 (34,586 , 34,596)	263,628,575 (263,614,654 , 263,642,497)
Taxable returns, total	**3,516,729 (3,404,620 , 3,628,838)**	**6,246,865 (5,959,454 , 6,534,276)**	**110,632,807 (110,321,051 , 110,944,562)**	**2,226,388,405 (2,221,535,541 , 2,231,241,269)**
No adjusted gross income	** 1,012 (-954 , 2,978)	** 655 (-623 , 1,934)	3,843 (1,996 , 5,690)	135,994 (90,451 , 181,536)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	105,475 (85,367 , 125,582)	23,147 (6,064 , 40,230)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	119,109 (97,797 , 140,421)	43,000 (32,379 , 53,620)
$10,000 under $15,000	19,005 (10,464 , 27,545)	2,728 (393 , 5,064)	1,370,355 (1,298,269 , 1,442,441)	212,219 (186,776 , 237,661)
$15,000 under $20,000	97,769 (78,424 , 117,114)	12,863 (7,008 , 18,717)	4,429,442 (4,302,204 , 4,556,680)	1,870,004 (1,808,926 , 1,931,083)
$20,000 under $25,000	166,097 (140,915 , 191,279)	35,259 (27,950 , 42,567)	4,393,888 (4,267,076 , 4,520,699)	4,038,703 (3,915,337 , 4,162,068)
$25,000 under $30,000	240,414 (210,096 , 270,731)	102,248 (85,668 , 118,827)	4,801,988 (4,669,674 , 4,934,303)	6,835,276 (6,637,347 , 7,033,205)
$30,000 under $40,000	602,642 (554,715 , 650,569)	401,355 (362,167 , 440,543)	10,791,931 (10,599,717 , 10,984,145)	23,327,006 (22,887,656 , 23,766,356)
$40,000 under $50,000	506,118 (462,245 , 549,990)	539,051 (483,854 , 594,247)	10,680,343 (10,488,601 , 10,872,085)	34,214,955 (33,579,179 , 34,850,731)
$50,000 under $75,000	849,275 (792,841 , 905,710)	1,469,021 (1,345,360 , 1,592,682)	21,378,339 (21,129,506 , 21,627,172)	113,438,318 (112,057,113 , 114,819,523)
$75,000 under $100,000	471,171 (429,512 , 512,831)	1,150,483 (1,020,069 , 1,280,897)	14,549,648 (14,356,111 , 14,743,186)	127,723,455 (125,919,663 , 129,527,247)
$100,000 under $200,000	429,156 (390,823 , 467,490)	1,628,886 (1,444,060 , 1,813,712)	25,547,046 (25,353,047 , 25,741,045)	436,583,507 (433,157,174 , 440,009,839)
$200,000 under $500,000	115,866 (102,249 , 129,482)	760,334 (654,372 , 866,297)	9,986,960 (9,883,586 , 10,090,333)	499,342,924 (495,022,251 , 503,663,597)
$500,000 under $1,000,000	13,645 (11,158 , 16,131)	106,618 (81,761 , 131,474)	1,670,949 (1,653,014 , 1,688,885)	260,171,627 (257,114,032 , 263,229,222)
$1,000,000 or more	4,560 (3,896 , 5,224)	37,364 (30,348 , 44,381)	803,492 (798,185 , 808,798)	718,428,272 (716,208,721 , 720,647,822)
Nontaxable returns, total	**1,618,270 (1,541,386 , 1,695,153)**	**757,460 (686,253 , 828,668)**	**18,719,237 (18,475,579 , 18,962,896)**	**33,961,779 (33,257,560 , 34,665,997)**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes employer provided adoption benefits from Form 8839, Qualfied Adoption Expenses not shown separately.

[2] Not included in total income.

[3] See table 1.4A for more detail of sales of capital assets reported on Form 1040, Schedule D.

[4] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

NOTE: Detail may not add to totals because of rounding.

For reference:
Form W-2, Wage and Tax Statement
Form 2441, Child and Dependent Care Expenses
Form 8919, Uncollected Social Security and Medicare Tax on Wages.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Total wages							
					Total [1]		Total from Form W-2 wages		Household employee wages not reported on Form W-2		Tip income not reported on Form W-2 wages	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.02**	**0.08**	**0.03**	**0.08**	**0.12**	**0.17**	**0.13**	**0.17**	**4.95**	**6.13**	**10.15**	**21.02**
No adjusted gross income	1.44	1.63	1.50	1.66	3.05	3.54	3.34	3.79	* 52.36	* 69.10	**	**
$1 under $5,000	1.05	1.27	1.05	1.32	1.45	3.50	1.52	3.17	19.23	22.46	** 38.33	** 48.86
$5,000 under $10,000	1.01	1.03	1.01	1.04	1.22	1.55	1.27	1.56	13.72	15.85	28.85	47.00
$10,000 under $15,000	0.96	0.96	0.96	0.97	1.17	1.37	1.21	1.39	9.89	11.23	24.23	33.28
$15,000 under $20,000	0.99	1.00	0.99	1.00	1.17	1.31	1.21	1.34	8.90	10.14	28.85	43.55
$20,000 under $25,000	1.07	1.07	1.07	1.07	1.20	1.28	1.24	1.31	13.60	14.78	31.61	50.00
$25,000 under $30,000	1.07	1.07	1.07	1.07	1.19	1.26	1.22	1.29	* 35.34	* 39.51	* 40.80	* 70.51
$30,000 under $40,000	0.73	0.73	0.73	0.73	0.80	0.83	0.82	0.85	** 22.06	** 32.67	* 39.00	* 57.74
$40,000 under $50,000	0.81	0.81	0.81	0.81	0.88	0.91	0.90	0.92	**	**	* 40.80	* 64.41
$50,000 under $75,000	0.55	0.55	0.55	0.55	0.62	0.65	0.64	0.66	**	**	* 40.81	* 63.00
$75,000 under $100,000	0.66	0.66	0.66	0.66	0.75	0.79	0.76	0.80	* 49.90	* 83.47	* 49.48	* 69.57
$100,000 under $200,000	0.38	0.36	0.38	0.36	0.46	0.49	0.48	0.51	52.32	82.97	** 31.39	** 78.75
$200,000 under $500,000	0.53	0.44	0.53	0.44	0.60	0.58	0.61	0.60	** 46.07	** 10.25	**	**
$500,000 under $1,000,000	0.55	0.56	0.55	0.56	0.64	0.81	0.67	0.83	**	**	* 68.30	* 71.88
$1,000,000 under $1,500,000	0.74	0.75	0.74	0.75	0.87	1.17	0.91	1.20	**	**	0.00	0.00
$1,500,000 under $2,000,000	1.12	1.08	1.12	1.08	1.29	1.75	1.33	1.80	**	**	** 45.51	** 0.18
$2,000,000 under $5,000,000	0.37	0.35	0.37	0.35	0.44	0.68	0.47	0.71	0.00	0.00	**	**
$5,000,000 under $10,000,000	0.47	0.46	0.47	0.46	0.55	0.96	0.58	1.01	**	**	0.00	0.00
$10,000,000 or more	0.01	0.00	0.01	0.00	0.01	0.00	0.00	0.00	**	**	**	**
Taxable returns, total	**0.14**	**0.09**	**0.14**	**0.09**	**0.19**	**0.18**	**0.20**	**0.19**	**19.94**	**31.45**	**14.63**	**36.45**
No adjusted gross income	24.52	1.38	24.53	1.36	31.64	21.69	34.28	24.28	0.00	0.00	0.00	0.00
$1 under $5,000	9.73	10.38	9.73	10.38	15.27	35.63	16.21	27.18	0.00	0.00	0.00	0.00
$5,000 under $10,000	9.13	9.27	9.13	9.25	11.29	20.13	11.71	13.55	0.00	0.00	0.00	0.00
$10,000 under $15,000	2.68	2.69	2.68	2.69	2.89	3.11	2.94	3.14	0.00	0.00	* 49.94	* 58.38
$15,000 under $20,000	1.47	1.47	1.47	1.47	1.67	1.75	1.70	1.76	** 44.70	** 54.21	* 40.80	* 71.91
$20,000 under $25,000	1.47	1.48	1.47	1.48	1.63	1.69	1.67	1.73	**	**	* 40.81	* 57.21
$25,000 under $30,000	1.41	1.41	1.41	1.41	1.54	1.61	1.58	1.65	**	**	* 57.71	* 71.88
$30,000 under $40,000	0.91	0.91	0.91	0.91	1.00	1.03	1.02	1.06	** 33.32	** 49.12	* 62.18	* 68.11
$40,000 under $50,000	0.92	0.92	0.92	0.92	0.99	1.02	1.01	1.04	**	**	* 44.70	* 83.89
$50,000 under $75,000	0.59	0.59	0.59	0.59	0.67	0.69	0.68	0.71	**	**	* 40.81	* 63.00
$75,000 under $100,000	0.68	0.68	0.68	0.68	0.77	0.81	0.78	0.82	* 49.94	* 87.41	* 49.48	* 69.57
$100,000 under $200,000	0.39	0.37	0.39	0.37	0.47	0.50	0.48	0.51	* 53.06	* 91.23	** 32.28	** 81.82
$200,000 under $500,000	0.53	0.44	0.53	0.44	0.60	0.58	0.61	0.60	** 47.30	** 30.44	**	**
$500,000 under $1,000,000	0.55	0.56	0.55	0.56	0.65	0.81	0.67	0.83	**	**	* 68.30	* 71.88
$1,000,000 or more	0.34	0.14	0.34	0.14	0.42	0.41	0.44	0.44	**	**	* 45.51	* 0.18
Nontaxable returns, total	**0.31**	**0.73**	**0.32**	**0.73**	**0.43**	**0.66**	**0.45**	**0.68**	**5.11**	**6.25**	**14.09**	**24.96**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Total wages—continued						Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
	Taxable dependent care benefits from Form 2441		Wages from Form 8919		Other earned income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**4.35**	**5.73**	**13.19**	**18.66**	**2.51**	**3.29**	**0.32**	**0.79**	**0.91**	**1.35**	**0.40**	**0.59**
No adjusted gross income	51.09	63.32	**	**	11.96	14.44	2.66	2.61	7.30	6.76	3.17	4.19
$1 under $5,000	** 44.69	** 72.73	0.00	0.00	10.99	14.30	2.40	7.35	9.26	17.33	3.21	5.48
$5,000 under $10,000	**	**	** 46.72	** 54.28	16.05	27.53	2.74	8.80	10.25	26.08	3.56	6.16
$10,000 under $15,000	* 44.69	* 90.82	* 44.70	* 64.53	13.26	23.09	2.65	7.73	9.60	16.05	3.48	6.33
$15,000 under $20,000	* 38.28	* 66.44	* 40.80	* 47.77	15.72	26.19	2.69	8.53	9.98	15.23	3.71	6.99
$20,000 under $25,000	28.62	39.66	* 49.98	* 65.58	15.97	24.17	2.77	11.21	10.05	17.54	3.65	7.16
$25,000 under $30,000	29.87	46.87	* 57.71	* 82.04	15.95	26.67	2.69	8.90	10.05	28.60	3.73	7.65
$30,000 under $40,000	24.23	48.14	* 49.97	* 64.75	10.74	20.07	1.93	7.74	6.53	20.86	2.56	5.92
$40,000 under $50,000	28.85	51.48	** 40.19	** 75.54	14.12	27.47	1.90	7.27	6.01	12.25	2.52	5.73
$50,000 under $75,000	17.35	26.74	**	**	8.47	14.37	1.14	4.77	3.61	8.96	1.50	3.43
$75,000 under $100,000	18.26	24.68	** 25.42	** 35.34	10.06	16.48	1.21	5.08	3.64	9.70	1.53	3.78
$100,000 under $200,000	8.87	11.68	**	**	6.63	10.75	0.67	3.51	2.03	4.81	0.84	2.30
$200,000 under $500,000	** 5.25	** 6.43	** 23.80	** 36.79	4.41	8.04	0.64	2.94	1.42	3.26	0.70	1.74
$500,000 under $1,000,000	**	**	**	**	4.42	9.87	0.63	3.06	1.36	3.12	0.68	2.10
$1,000,000 under $1,500,000	9.50	11.24	38.34	60.39	4.68	11.06	0.78	3.18	1.40	3.20	0.84	2.38
$1,500,000 under $2,000,000	13.23	14.59	* 54.30	* 85.27	5.45	14.60	1.15	2.52	1.70	4.78	1.21	2.61
$2,000,000 under $5,000,000	5.89	6.87	15.63	54.73	2.15	5.79	0.38	1.20	0.60	1.57	0.40	1.10
$5,000,000 under $10,000,000	7.89	9.18	19.73	77.34	2.25	7.92	0.47	1.27	0.65	1.35	0.49	1.29
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.01	0.00	0.01	0.00
Taxable returns, total	**4.59**	**5.94**	**16.42**	**19.13**	**3.00**	**4.06**	**0.35**	**0.83**	**0.95**	**1.40**	**0.42**	**0.61**
No adjusted gross income	0.00	0.00	0.00	0.00	** 59.05	** 85.63	22.88	4.66	23.96	7.47	24.89	4.02
$1 under $5,000	0.00	0.00	0.00	0.00	**	**	16.28	69.54	* 44.67	* 47.23	15.33	20.26
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	14.39	32.47	* 41.45	* 55.54	13.72	19.60
$10,000 under $15,000	0.00	0.00	** 44.70	** 65.46	* 46.73	* 54.17	8.94	30.73	31.18	47.37	11.04	20.64
$15,000 under $20,000	**	**	**	**	26.52	40.81	4.04	12.65	18.71	42.54	5.99	14.14
$20,000 under $25,000	0.00	0.00	**	**	25.80	42.90	3.91	19.37	13.79	25.68	5.07	10.77
$25,000 under $30,000	** 44.70	** 51.71	0.00	0.00	24.96	60.86	3.62	14.10	14.17	30.11	4.96	10.32
$30,000 under $40,000	* 33.32	* 66.17	* 57.71	* 69.41	15.53	31.44	2.23	8.32	7.70	28.32	2.95	6.52
$40,000 under $50,000	* 35.34	* 60.05	** 43.90	** 50.58	18.38	37.01	2.07	8.21	6.59	13.54	2.73	5.96
$50,000 under $75,000	19.59	31.77	**	**	9.80	18.85	1.20	5.07	3.80	9.92	1.57	3.67
$75,000 under $100,000	18.66	25.78	** 26.30	** 37.45	10.91	19.39	1.24	5.29	3.72	10.56	1.56	3.85
$100,000 under $200,000	8.96	11.85	**	**	7.07	12.78	0.68	3.57	2.06	5.06	0.85	2.36
$200,000 under $500,000	** 5.26	** 6.43	** 23.86	** 36.86	4.56	9.56	0.64	2.97	1.43	3.29	0.70	1.75
$500,000 under $1,000,000	**	**	**	**	4.47	10.53	0.63	3.07	1.36	3.13	0.69	2.10
$1,000,000 or more	5.88	6.88	18.11	37.92	2.19	4.01	0.35	0.45	0.60	0.95	0.38	0.46
Nontaxable returns, total	**13.00**	**21.68**	**22.02**	**35.72**	**4.55**	**5.68**	**0.99**	**2.84**	**3.34**	**5.45**	**1.32**	**2.79**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
							Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**0.41**	**0.66**	**1.73**	**2.45**	**6.69**	**9.15**	**0.36**	**0.70**	**0.87**	**1.24**	**1.48**	**4.07**
No adjusted gross income	3.32	4.27	16.52	7.87	** 49.30	** 35.96	5.27	5.24	2.26	2.76	14.53	29.08
$1 under $5,000	3.40	6.22	19.26	28.26	**	**	2.22	5.61	8.44	15.09	8.67	13.94
$5,000 under $10,000	3.77	6.81	20.40	28.64	* 33.70	* 38.79	2.37	2.79	6.12	10.57	8.75	14.07
$10,000 under $15,000	3.66	6.94	18.04	40.37	31.93	34.24	1.91	2.21	5.06	7.84	9.67	17.41
$15,000 under $20,000	3.90	8.10	17.19	31.09	26.71	29.37	2.12	2.44	4.61	7.03	9.47	17.62
$20,000 under $25,000	3.80	8.12	18.17	34.16	* 42.07	* 45.99	2.82	3.45	4.45	6.57	10.01	20.26
$25,000 under $30,000	3.91	8.86	15.35	21.61	28.85	33.32	3.10	3.90	4.56	6.89	10.23	22.39
$30,000 under $40,000	2.69	6.30	9.52	16.49	22.93	28.02	2.43	3.18	3.39	5.53	6.68	13.43
$40,000 under $50,000	2.64	6.59	8.01	10.61	21.31	25.91	2.71	3.89	3.93	5.91	7.18	14.93
$50,000 under $75,000	1.55	3.82	4.11	8.18	14.42	17.89	1.89	2.96	2.77	4.38	4.24	10.28
$75,000 under $100,000	1.59	4.24	3.98	5.69	19.23	23.85	2.25	3.64	3.36	5.49	4.32	10.54
$100,000 under $200,000	0.87	2.63	2.99	4.45	18.68	23.32	1.35	2.25	2.27	3.58	2.81	7.20
$200,000 under $500,000	0.72	1.95	4.58	6.09	19.78	21.89	1.37	1.89	2.51	3.54	3.12	10.12
$500,000 under $1,000,000	0.70	2.36	6.16	13.43	31.36	37.60	1.70	2.65	3.17	4.40	** 3.79	** 14.54
$1,000,000 under $1,500,000	0.86	2.74	6.82	14.72	* 39.62	* 60.55	2.04	3.51	3.69	5.10	**	**
$1,500,000 under $2,000,000	1.23	3.02	7.69	12.99	* 38.32	* 50.33	2.43	3.44	4.19	4.49	**	**
$2,000,000 under $5,000,000	0.41	1.26	3.26	18.24	19.67	29.36	1.08	2.05	1.77	2.47	**	**
$5,000,000 under $10,000,000	0.50	1.52	3.58	8.24	23.99	58.11	1.25	2.57	1.86	1.80	**	**
$10,000,000 or more	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
Taxable returns, total	**0.43**	**0.68**	**1.82**	**2.62**	**7.29**	**9.54**	**0.65**	**0.88**	**1.13**	**1.55**	**1.59**	**4.42**
No adjusted gross income	25.93	4.83	22.97	13.23	**	**	** 44.52	** 12.39	8.44	7.13	**	**
$1 under $5,000	16.07	22.09	0.00	0.00	0.00	0.00	**	**	* 57.48	* 58.27	** 30.11	** 39.26
$5,000 under $10,000	14.29	22.02	0.00	0.00	0.00	0.00	32.38	46.34	* 51.24	* 67.65	22.31	28.98
$10,000 under $15,000	11.86	21.41	* 44.70	* 78.02	** 70.65	** 68.41	9.31	11.06	14.81	20.56	26.72	52.11
$15,000 under $20,000	6.49	18.39	25.36	33.22	28.85	31.90	4.68	5.69	7.66	10.89	14.89	28.37
$20,000 under $25,000	5.29	13.32	25.37	35.18	* 52.07	* 60.30	4.73	6.09	7.22	10.78	13.85	30.33
$25,000 under $30,000	5.20	12.00	18.86	22.53	31.60	35.47	4.81	6.48	6.80	9.82	13.36	26.66
$30,000 under $40,000	3.11	7.17	11.24	20.99	26.71	31.50	3.39	4.66	4.67	8.31	7.33	14.35
$40,000 under $50,000	2.86	6.67	8.77	11.50	22.35	27.07	3.52	5.31	4.71	7.05	7.41	14.69
$50,000 under $75,000	1.63	4.11	4.32	9.01	14.57	18.15	2.16	3.46	3.06	4.78	4.36	10.52
$75,000 under $100,000	1.62	4.28	4.07	5.82	19.23	23.85	2.38	3.85	3.50	5.85	4.38	10.57
$100,000 under $200,000	0.88	2.70	3.02	4.51	18.81	23.63	1.37	2.28	2.30	3.67	2.82	7.23
$200,000 under $500,000	0.72	1.96	4.59	6.12	19.78	21.89	1.37	1.90	2.51	3.60	3.12	10.14
$500,000 under $1,000,000	0.70	2.36	6.17	13.45	31.36	37.60	1.70	2.65	3.18	4.48	** 3.79	** 14.55
$1,000,000 or more	0.39	0.52	3.32	5.27	20.60	20.48	1.04	1.26	1.79	1.15	**	**
Nontaxable returns, total	**1.38**	**3.14**	**5.64**	**6.66**	**16.91**	**22.29**	**0.68**	**1.24**	**1.58**	**2.09**	**4.01**	**9.09**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D [3]—continued				Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities	
	Taxable net gain		Taxable net loss		Net gain		Net loss				Total [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**0.70**	**0.35**	**0.69**	**0.76**	**2.10**	**1.13**	**2.73**	**2.42**	**0.68**	**0.98**	**0.46**	**2.25**
No adjusted gross income	5.17	2.40	3.12	3.27	7.45	5.00	7.68	4.28	6.95	9.00	5.03	9.91
$1 under $5,000	6.70	18.53	4.70	5.32	29.04	26.75	21.93	38.79	5.30	8.33	3.62	20.29
$5,000 under $10,000	6.56	19.97	5.07	5.72	23.09	40.62	24.42	46.21	4.39	5.25	3.17	14.12
$10,000 under $15,000	6.39	13.91	5.00	5.77	27.67	38.35	27.93	43.03	4.15	5.02	2.69	5.24
$15,000 under $20,000	6.53	10.75	5.50	6.15	25.37	30.97	21.91	42.07	4.14	5.09	2.77	5.03
$20,000 under $25,000	6.24	10.43	5.48	6.35	27.07	23.32	25.88	37.67	4.41	5.59	2.88	6.50
$25,000 under $30,000	6.56	12.10	5.55	6.43	21.54	23.48	24.50	33.67	4.44	5.88	2.88	5.76
$30,000 under $40,000	4.50	8.16	3.84	4.43	14.44	18.42	19.83	36.10	3.24	4.16	2.05	4.23
$40,000 under $50,000	4.29	7.48	3.81	4.44	16.88	21.40	16.92	21.54	3.16	4.19	2.08	36.60
$50,000 under $75,000	2.53	4.79	2.41	2.79	8.97	10.05	12.23	23.68	1.98	2.69	1.31	2.12
$75,000 under $100,000	2.65	5.06	2.53	2.89	9.39	12.13	11.84	21.84	2.10	2.90	1.43	2.25
$100,000 under $200,000	1.49	2.74	1.51	1.72	5.15	6.18	7.05	11.82	1.36	1.99	0.96	1.71
$200,000 under $500,000	1.11	1.74	1.20	1.29	3.48	4.49	4.75	8.28	1.43	2.09	1.16	2.03
$500,000 under $1,000,000	1.12	1.84	1.31	1.38	3.14	5.66	4.00	7.62	1.89	3.69	1.59	3.77
$1,000,000 under $1,500,000	1.23	1.93	1.54	1.59	3.06	5.64	3.60	8.28	2.32	5.38	1.94	4.48
$1,500,000 under $2,000,000	1.53	2.05	2.03	2.07	2.91	5.04	3.69	6.62	2.79	7.32	2.41	5.24
$2,000,000 under $5,000,000	0.57	0.76	0.80	0.82	1.18	2.65	1.51	1.98	1.18	3.67	1.01	3.05
$5,000,000 under $10,000,000	0.64	0.81	0.98	0.99	1.16	2.71	1.59	2.31	1.40	5.66	1.17	3.00
$10,000,000 or more	0.01	0.00	0.00	0.00	0.00	0.00	0.05	0.01	0.05	0.00	0.03	0.03
Taxable returns, total	**0.74**	**0.36**	**0.76**	**0.84**	**2.27**	**1.16**	**3.07**	**2.67**	**0.73**	**1.02**	**0.50**	**2.39**
No adjusted gross income	41.73	2.22	33.08	35.02	28.77	4.81	** 83.99	** 3.30	35.95	36.87	32.69	26.41
$1 under $5,000	23.54	29.25	* 39.23	* 57.63	** 97.91	** 71.56	**	**	* 49.94	* 58.64	30.11	72.53
$5,000 under $10,000	23.55	27.45	33.90	39.82	**	**	0.00	0.00	* 48.86	* 60.66	30.10	37.27
$10,000 under $15,000	18.14	21.10	15.92	18.95	**	**	* 99.56	* 99.94	22.74	27.55	9.86	11.98
$15,000 under $20,000	11.88	23.81	8.79	10.32	51.03	58.87	* 57.71	* 81.52	5.86	7.13	3.68	5.86
$20,000 under $25,000	9.41	20.95	7.70	9.18	72.16	37.46	* 52.93	* 72.91	6.18	7.57	3.91	9.79
$25,000 under $30,000	9.93	17.46	7.11	8.59	33.86	46.69	32.60	41.42	5.91	8.05	3.72	6.04
$30,000 under $40,000	5.79	10.56	4.44	5.23	19.75	26.28	25.07	50.44	3.50	4.45	2.25	4.49
$40,000 under $50,000	4.86	8.84	4.20	4.88	21.26	23.36	22.95	26.64	3.28	4.32	2.20	38.62
$50,000 under $75,000	2.72	5.48	2.55	2.95	10.42	12.84	13.78	31.17	2.03	2.73	1.35	2.16
$75,000 under $100,000	2.74	5.43	2.59	2.96	10.41	14.51	12.32	24.76	2.12	2.93	1.45	2.27
$100,000 under $200,000	1.52	2.86	1.53	1.74	5.32	6.58	7.25	13.30	1.36	2.00	0.96	1.72
$200,000 under $500,000	1.11	1.75	1.20	1.30	3.49	4.56	4.77	8.58	1.43	2.09	1.16	2.03
$500,000 under $1,000,000	1.12	1.85	1.31	1.38	3.14	5.67	4.00	7.77	1.89	3.69	1.59	3.77
$1,000,000 or more	0.56	0.24	0.80	0.82	1.14	0.57	1.52	1.09	1.19	2.59	1.01	2.12
Nontaxable returns, total	**2.20**	**2.65**	**1.73**	**1.88**	**5.63**	**4.91**	**5.94**	**4.07**	**1.89**	**2.83**	**1.26**	**3.58**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Pensions and annuities		Rent				Royalty				Farm rental	
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**0.49**	**0.70**	**1.18**	**1.36**	**1.25**	**1.05**	**2.01**	**2.23**	**9.95**	**10.26**	**5.00**	**8.37**
No adjusted gross income	5.67	7.01	6.34	4.91	5.10	0.97	11.45	9.72	49.18	11.99	** 25.69	** 29.94
$1 under $5,000	3.81	5.99	10.33	17.39	11.43	14.34	15.30	41.25	** 84.59	** 99.77	**	**
$5,000 under $10,000	3.24	3.86	8.32	12.09	11.24	13.58	14.48	23.37	**	**	* 37.76	* 43.15
$10,000 under $15,000	2.74	3.20	7.87	9.07	10.53	12.35	13.71	22.72	**	**	38.36	70.29
$15,000 under $20,000	2.82	3.32	8.60	10.98	10.46	14.84	15.30	33.01	** 58.07	** 71.52	* 48.81	* 47.21
$20,000 under $25,000	2.96	3.52	8.86	11.64	10.57	13.46	14.74	30.57	**	**	40.69	47.71
$25,000 under $30,000	2.96	3.59	8.87	10.78	10.36	13.45	14.39	29.92	* 49.96	* 69.37	29.62	40.62
$30,000 under $40,000	2.12	2.63	6.52	9.53	7.49	10.42	11.31	26.79	* 61.55	* 75.84	23.29	59.78
$40,000 under $50,000	2.15	2.71	6.97	10.23	6.93	7.43	11.11	20.31	* 96.16	* 97.05	20.43	32.55
$50,000 under $75,000	1.37	1.72	4.10	6.11	4.31	5.63	6.79	14.36	35.25	45.22	15.04	23.01
$75,000 under $100,000	1.50	1.94	4.34	6.57	4.57	6.17	7.20	15.71	40.39	71.95	15.98	24.93
$100,000 under $200,000	1.02	1.41	2.50	3.79	2.73	3.91	4.55	10.25	22.95	39.96	9.24	16.53
$200,000 under $500,000	1.30	1.82	1.80	2.88	1.91	2.42	3.50	7.21	16.23	30.06	9.43	17.41
$500,000 under $1,000,000	1.93	3.84	2.09	3.67	2.16	3.04	3.28	7.47	** 6.40	** 10.65	** 7.19	** 14.55
$1,000,000 under $1,500,000	2.41	5.67	2.35	3.87	2.47	3.83	3.06	8.17	**	**	**	**
$1,500,000 under $2,000,000	2.86	8.71	2.58	3.87	2.85	4.34	3.00	6.44	**	**	**	**
$2,000,000 under $5,000,000	1.24	3.71	1.13	2.11	1.24	2.24	1.14	3.41	**	**	**	**
$5,000,000 under $10,000,000	1.41	6.98	1.27	2.39	1.38	2.12	1.09	3.66	**	**	**	**
$10,000,000 or more	0.05	0.11	0.04	0.62	0.00	0.00	0.00	0.00	**	**	**	**
Taxable returns, total	**0.54**	**0.73**	**1.28**	**1.45**	**1.37**	**1.52**	**2.15**	**2.28**	**10.61**	**11.76**	**5.34**	**8.92**
No adjusted gross income	38.05	27.68	** 47.53	** 6.71	** 62.33	** 6.82	** 73.56	** 5.11	* 66.86	* 89.76	* 32.54	* 17.08
$1 under $5,000	30.11	39.75	0.00	0.00	**	**	**	**	0.00	0.00	0.00	0.00
$5,000 under $10,000	31.57	38.60	**	**	0.00	0.00	* 49.98	* 64.61	0.00	0.00	0.00	0.00
$10,000 under $15,000	10.06	11.48	30.91	33.14	32.91	36.45	* 99.55	* 70.02	0.00	0.00	** 57.69	** 65.38
$15,000 under $20,000	3.73	4.18	14.13	17.85	19.16	23.47	21.64	35.66	** 57.71	** 79.36	**	**
$20,000 under $25,000	4.00	4.63	13.70	17.39	18.67	24.53	22.19	47.16	0.00	0.00	* 57.71	* 76.82
$25,000 under $30,000	3.79	4.44	13.50	16.28	16.47	25.00	19.14	39.24	**	**	* 49.87	* 64.87
$30,000 under $40,000	2.31	2.80	8.21	11.35	9.30	12.11	12.24	29.16	** 62.68	** 84.30	26.33	67.88
$40,000 under $50,000	2.28	2.81	7.79	11.43	7.98	10.47	12.46	23.08	**	**	21.87	35.54
$50,000 under $75,000	1.40	1.76	4.47	6.74	4.68	6.36	7.06	14.92	37.74	50.31	15.14	23.13
$75,000 under $100,000	1.52	1.95	4.51	6.85	4.76	6.53	7.42	16.08	* 40.78	* 76.94	16.57	25.81
$100,000 under $200,000	1.03	1.41	2.54	3.86	2.77	4.06	4.61	10.48	23.64	40.19	9.31	16.57
$200,000 under $500,000	1.30	1.82	1.81	2.89	1.92	2.44	3.51	7.22	16.31	30.72	9.45	17.44
$500,000 under $1,000,000	1.93	3.85	2.09	3.67	2.16	3.06	3.28	7.47	** 6.41	** 10.65	** 7.19	** 14.56
$1,000,000 or more	1.23	3.02	1.13	1.34	1.25	1.35	1.12	1.67	**	**	**	**
Nontaxable returns, total	**1.31**	**1.92**	**2.99**	**3.80**	**3.10**	**1.27**	**5.47**	**9.44**	**28.31**	**20.53**	**14.30**	**20.30**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Farm rental—continued		Total rental and royalty				Partnership				S corporation	
	Net loss		Net income		Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**10.93**	**15.74**	**1.05**	**1.22**	**1.51**	**1.53**	**1.31**	**0.76**	**1.65**	**0.81**	**1.24**	**0.56**
No adjusted gross income	32.65	24.60	5.80	4.66	5.08	3.71	8.46	4.59	4.61	2.05	8.40	4.27
$1 under $5,000	** 49.97	** 73.18	8.76	16.83	11.92	16.75	21.05	27.51	17.02	24.19	19.84	39.07
$5,000 under $10,000	**	**	7.24	9.01	11.60	13.93	13.38	19.01	19.10	29.92	16.22	20.83
$10,000 under $15,000	**	**	6.83	9.56	11.22	13.84	14.57	19.71	18.73	14.00	13.94	14.61
$15,000 under $20,000	* 57.69	* 71.71	7.62	10.36	10.37	13.48	14.22	17.42	17.91	25.67	12.55	15.83
$20,000 under $25,000	0.00	0.00	7.62	10.83	10.91	13.33	15.40	18.67	16.83	28.34	13.17	17.05
$25,000 under $30,000	* 98.51	* 97.91	7.56	10.02	10.48	14.08	13.36	17.60	16.75	23.29	12.08	15.34
$30,000 under $40,000	* 53.26	* 73.45	5.67	10.69	7.52	10.52	9.29	12.38	12.22	16.55	7.90	11.43
$40,000 under $50,000	* 99.21	* 98.91	5.91	9.04	7.10	9.00	9.40	13.80	11.45	17.28	8.94	10.97
$50,000 under $75,000	33.04	44.12	3.50	5.57	4.31	5.49	6.22	9.47	6.90	10.59	4.93	6.16
$75,000 under $100,000	* 37.49	* 38.38	3.72	6.09	4.60	5.92	6.06	9.40	7.88	10.08	5.56	6.90
$100,000 under $200,000	20.49	25.54	2.24	3.74	3.12	4.45	3.32	5.42	4.10	4.98	2.94	3.71
$200,000 under $500,000	** 18.05	** 39.01	1.72	3.00	3.04	3.90	1.95	2.89	2.59	2.92	1.82	2.03
$500,000 under $1,000,000	**	**	1.87	3.78	3.16	4.17	1.67	2.62	2.42	2.66	1.68	2.01
$1,000,000 under $1,500,000	21.32	26.96	1.97	4.13	3.29	4.32	1.59	2.65	2.39	2.45	1.69	2.05
$1,500,000 under $2,000,000	24.71	28.43	2.12	3.90	3.39	4.56	1.81	2.62	2.49	2.31	1.96	2.29
$2,000,000 under $5,000,000	9.87	16.09	0.85	2.18	1.50	2.66	0.70	1.13	0.99	1.09	0.75	0.87
$5,000,000 under $10,000,000	9.65	11.84	0.89	2.55	1.60	2.24	0.77	1.35	1.04	0.69	0.85	1.07
$10,000,000 or more	0.00	0.00	0.02	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**12.22**	**18.19**	**1.14**	**1.28**	**1.74**	**1.77**	**1.35**	**0.77**	**1.84**	**0.77**	**1.29**	**0.57**
No adjusted gross income	** 70.36	** 69.82	** 57.01	** 4.11	30.70	10.05	34.55	4.70	** 51.25	** 3.11	47.16	9.59
$1 under $5,000	0.00	0.00	**	**	0.00	0.00	* 99.55	* 58.81	**	**	** 49.97	** 62.81
$5,000 under $10,000	0.00	0.00	* 47.86	* 60.76	0.00	0.00	* 47.03	* 57.32	0.00	0.00	**	**
$10,000 under $15,000	0.00	0.00	28.32	32.32	34.78	37.47	* 40.81	* 51.36	36.14	54.31	34.92	35.49
$15,000 under $20,000	**	**	11.92	15.61	19.14	22.41	23.52	27.75	33.10	39.45	18.82	21.70
$20,000 under $25,000	0.00	0.00	11.60	16.38	18.88	22.43	23.68	28.08	31.80	63.39	20.12	24.84
$25,000 under $30,000	**	**	10.98	15.16	16.79	26.42	20.83	26.60	24.77	31.35	16.90	19.79
$30,000 under $40,000	** 53.15	** 66.20	6.82	13.21	9.36	12.26	12.68	17.93	17.59	22.88	10.53	15.34
$40,000 under $50,000	**	**	6.60	10.04	8.18	10.81	11.71	19.03	13.86	29.58	11.12	13.60
$50,000 under $75,000	35.18	47.38	3.76	6.04	4.69	6.12	6.76	10.88	7.90	14.77	5.57	7.10
$75,000 under $100,000	* 37.49	* 38.38	3.85	6.33	4.78	6.21	6.42	10.31	8.46	13.11	5.83	7.38
$100,000 under $200,000	20.52	25.77	2.27	3.82	3.18	4.63	3.37	5.56	4.22	5.93	2.98	3.80
$200,000 under $500,000	** 18.07	** 39.08	1.73	3.01	3.05	3.95	1.96	2.90	2.60	3.11	1.82	2.04
$500,000 under $1,000,000	**	**	1.87	3.78	3.16	4.20	1.67	2.62	2.42	2.70	1.68	2.01
$1,000,000 or more	10.13	9.23	0.86	1.14	1.51	1.49	0.71	0.59	1.00	0.37	0.77	0.43
Nontaxable returns, total	**24.34**	**24.65**	**2.67**	**3.55**	**3.15**	**3.04**	**4.53**	**4.99**	**3.83**	**1.94**	**4.24**	**4.40**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	S corporation		Estate and trust				Farm				Unemployment compensation	
	Net loss		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**2.10**	**1.57**	**3.26**	**2.12**	**10.71**	**3.02**	**3.14**	**3.23**	**1.72**	**2.05**	**1.41**	**1.99**
No adjusted gross income	4.63	3.44	19.69	13.28	29.04	7.86	15.99	10.96	5.48	4.54	13.03	16.50
$1 under $5,000	16.29	20.67	44.27	64.13	** 98.55	** 51.73	22.63	29.75	20.74	25.08	11.09	16.56
$5,000 under $10,000	17.92	19.51	33.47	41.03	**	**	17.08	18.76	19.97	26.92	8.08	10.94
$10,000 under $15,000	15.69	22.31	32.09	63.10	* 98.82	* 6.77	18.24	23.59	17.88	18.66	6.41	8.79
$15,000 under $20,000	15.94	21.41	29.18	43.16	* 70.47	* 72.44	26.11	28.39	16.67	24.20	5.73	7.96
$20,000 under $25,000	16.92	22.23	26.85	28.98	** 51.81	** 65.29	21.01	27.43	16.73	20.79	5.73	8.17
$25,000 under $30,000	15.51	23.38	33.47	53.41	**	**	21.54	31.37	14.66	16.63	5.61	8.05
$30,000 under $40,000	11.96	16.28	20.99	27.33	66.90	50.66	16.61	18.76	11.43	16.46	4.26	6.17
$40,000 under $50,000	12.37	18.12	22.70	32.14	* 70.30	* 77.32	18.21	21.06	12.04	17.50	4.97	6.92
$50,000 under $75,000	8.08	10.63	13.51	22.04	60.29	12.19	11.41	14.42	6.60	8.57	3.57	5.19
$75,000 under $100,000	8.44	11.04	13.69	18.64	57.09	77.87	11.65	13.17	6.92	8.97	4.38	6.30
$100,000 under $200,000	4.76	5.53	7.10	11.55	27.87	14.88	6.53	7.61	4.35	5.27	3.42	4.75
$200,000 under $500,000	3.60	4.09	4.88	7.65	15.96	15.17	6.38	6.48	4.73	5.01	4.91	6.44
$500,000 under $1,000,000	3.94	4.18	5.02	8.33	16.00	8.35	8.17	7.80	5.70	5.68	7.76	9.96
$1,000,000 under $1,500,000	4.10	4.15	4.78	9.10	12.64	10.15	10.34	10.43	6.14	6.12	10.21	12.51
$1,500,000 under $2,000,000	3.99	4.62	4.76	9.06	9.53	10.86	10.43	11.74	6.05	7.25	16.18	19.11
$2,000,000 under $5,000,000	1.72	2.02	1.98	3.56	3.89	4.18	5.36	9.57	2.86	3.86	7.68	9.52
$5,000,000 under $10,000,000	1.75	1.58	1.94	3.71	3.49	2.43	5.82	11.29	3.08	3.27	10.68	13.24
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**2.52**	**1.65**	**3.39**	**2.15**	**11.57**	**3.06**	**3.90**	**3.64**	**2.22**	**2.50**	**1.69**	**2.38**
No adjusted gross income	42.53	17.19	** 90.10	** 5.90	11.12	1.33	** 34.59	** 17.82	** 95.75	** 6.51	* 61.47	* 71.51
$1 under $5,000	** 49.97	** 94.44	**	**	0.00	0.00	**	**	0.00	0.00	* 44.70	* 71.51
$5,000 under $10,000	**	**	** 49.98	** 62.08	0.00	0.00	0.00	0.00	0.00	0.00	* 49.98	* 59.53
$10,000 under $15,000	* 76.23	* 79.09	**	**	0.00	0.00	* 70.75	* 97.55	**	**	16.35	21.45
$15,000 under $20,000	32.65	43.26	* 37.78	* 55.55	** 67.77	** 78.09	* 43.95	* 45.21	34.91	42.96	8.67	11.75
$20,000 under $25,000	* 37.09	* 43.47	* 40.81	* 47.52	**	**	38.99	50.01	30.72	56.68	8.76	12.37
$25,000 under $30,000	24.08	41.82	* 44.69	* 61.20	0.00	0.00	36.76	44.93	26.68	29.91	7.73	11.25
$30,000 under $40,000	15.81	24.65	25.29	33.41	** 67.15	** 42.51	22.29	24.92	14.93	25.91	5.44	8.03
$40,000 under $50,000	14.76	21.54	25.84	34.91	**	**	23.69	28.97	14.59	25.19	5.82	8.03
$50,000 under $75,000	9.07	14.49	14.17	22.91	* 61.74	* 27.97	13.15	18.07	7.25	9.51	3.91	5.74
$75,000 under $100,000	8.97	12.29	14.02	19.40	* 61.99	* 89.00	13.14	15.51	7.23	9.86	4.55	6.58
$100,000 under $200,000	4.93	6.06	7.14	11.68	28.61	24.08	6.78	7.93	4.42	5.44	3.44	4.77
$200,000 under $500,000	3.62	4.20	4.89	7.67	16.17	18.81	6.41	6.54	4.75	5.06	4.92	6.44
$500,000 under $1,000,000	3.95	4.20	5.02	8.34	16.13	10.05	8.18	7.81	5.70	5.69	7.77	9.97
$1,000,000 or more	1.70	0.73	1.95	1.49	3.38	1.55	4.96	5.06	2.81	2.10	7.10	7.15
Nontaxable returns, total	**3.83**	**3.04**	**11.43**	**11.33**	**26.68**	**7.11**	**6.15**	**7.64**	**4.12**	**4.00**	**2.60**	**3.68**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Social security benefits				Foreign-earned income exclusion		Other income				Net operating loss	
	Total [2]		Taxable				Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	**0.48**	**0.53**	**0.54**	**0.63**	**3.86**	**4.28**	**1.03**	**2.06**	**4.65**	**4.78**	**2.50**	**1.53**
No adjusted gross income	2.81	3.10	47.91	31.87	7.26	8.75	7.67	9.18	16.91	18.10	3.43	2.02
$1 under $5,000	2.15	2.41	26.42	30.55	9.20	10.67	5.26	20.49	23.95	30.92	13.31	21.34
$5,000 under $10,000	2.32	2.58	11.08	16.18	20.79	22.86	6.58	18.75	30.33	46.19	14.12	19.74
$10,000 under $15,000	2.24	2.48	5.02	8.99	20.77	23.46	5.81	10.14	25.71	31.72	12.12	22.24
$15,000 under $20,000	2.39	2.65	3.00	4.27	25.93	29.75	5.84	10.60	24.33	43.15	13.39	21.53
$20,000 under $25,000	2.68	2.97	2.83	3.55	40.21	38.53	6.63	16.73	33.28	38.16	16.49	20.16
$25,000 under $30,000	2.83	3.13	2.88	3.25	23.14	27.25	6.12	12.52	21.47	29.83	13.03	21.14
$30,000 under $40,000	2.08	2.32	2.08	2.27	20.65	23.15	4.60	10.42	18.14	30.72	12.06	18.11
$40,000 under $50,000	2.23	2.50	2.23	2.36	27.28	28.69	4.63	11.13	17.74	24.30	15.80	18.25
$50,000 under $75,000	1.39	1.56	1.39	1.48	22.32	23.44	3.11	8.32	16.04	22.78	11.16	13.56
$75,000 under $100,000	1.60	1.79	1.61	1.74	18.96	19.64	3.44	9.79	15.46	24.30	13.78	14.72
$100,000 under $200,000	1.15	1.28	1.15	1.28	12.00	11.20	2.31	7.27	11.99	18.01	9.14	8.13
$200,000 under $500,000	1.43	1.56	1.43	1.56	9.84	10.36	2.04	5.77	9.58	10.84	7.71	5.55
$500,000 under $1,000,000	1.87	2.07	1.87	2.07	10.94	11.30	2.13	7.52	9.38	10.08	7.17	4.18
$1,000,000 under $1,500,000	2.17	2.41	2.17	2.41	13.04	14.21	2.21	8.03	9.66	14.78	6.49	4.24
$1,500,000 under $2,000,000	2.52	2.71	2.52	2.71	12.77	12.54	2.48	9.17	9.93	27.34	5.71	4.33
$2,000,000 under $5,000,000	1.07	1.18	1.07	1.18	5.92	6.31	0.94	3.86	4.05	8.65	2.59	1.73
$5,000,000 under $10,000,000	1.21	1.33	1.21	1.33	6.93	7.38	0.95	4.61	3.96	6.61	2.48	1.04
$10,000,000 or more	0.04	0.04	0.04	0.04	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00
Taxable returns, total	**0.57**	**0.62**	**0.57**	**0.65**	**6.66**	**6.70**	**1.16**	**2.23**	**5.44**	**4.12**	**4.56**	**1.29**
No adjusted gross income	24.39	25.66	** 98.96	** 97.80	** 70.39	** 70.86	18.02	14.43	** 89.42	** 67.01	26.20	1.55
$1 under $5,000	33.64	36.58	**	**	**	**	18.01	23.48	0.00	0.00	** 98	** 79
$5,000 under $10,000	26.53	28.43	**	**	0.00	0.00	16.84	21.37	**	**	**	**
$10,000 under $15,000	10.16	10.97	18.63	36.59	* 42.32	* 52.76	13.32	21.83	* 70.64	* 21.46	37.55	59.14
$15,000 under $20,000	3.34	3.55	3.99	6.02	35.91	43.85	8.93	16.82	* 34.56	* 42.67	26.08	34.66
$20,000 under $25,000	3.76	4.05	3.83	4.95	* 70.61	* 72.52	9.80	23.32	* 57.59	* 87.58	30.61	36.69
$25,000 under $30,000	3.75	4.07	3.76	4.23	27.13	32.33	8.87	17.39	28.25	43.72	23.00	34.36
$30,000 under $40,000	2.24	2.49	2.24	2.43	28.56	32.65	5.83	13.64	21.81	41.25	16.02	24.83
$40,000 under $50,000	2.32	2.60	2.32	2.45	30.47	32.25	5.45	13.56	19.38	27.49	22.59	26.37
$50,000 under $75,000	1.42	1.59	1.42	1.51	25.74	27.57	3.36	9.10	16.69	24.58	13.65	19.67
$75,000 under $100,000	1.62	1.80	1.62	1.76	21.10	22.53	3.54	10.23	16.12	25.87	15.67	20.36
$100,000 under $200,000	1.15	1.29	1.15	1.28	13.20	12.66	2.34	7.39	12.41	19.23	10.01	9.58
$200,000 under $500,000	1.43	1.56	1.43	1.56	10.72	11.36	2.05	5.86	9.70	11.49	7.91	5.84
$500,000 under $1,000,000	1.87	2.07	1.87	2.07	11.51	11.97	2.13	7.58	9.46	10.21	7.21	4.21
$1,000,000 or more	1.08	1.17	1.08	1.17	6.20	6.91	0.94	1.86	4.04	1.98	2.45	0.73
Nontaxable returns, total	**0.97**	**1.09**	**1.88**	**2.92**	**4.82**	**5.62**	**2.29**	**5.08**	**8.97**	**11.98**	**3.00**	**2.15**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments					
							Total [4]		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	**1.96**	**2.47**	**4.14**	**5.10**	**4.05**	**6.79**	**0.37**	**0.77**	**1.56**	**1.64**	**5.84**	**8.76**
No adjusted gross income	14.16	18.60	24.20	25.20	** 58	** 44	4.03	9.54	25.25	25.97	**	**
$1 under $5,000	15.48	17.10	26.00	29.48	**	**	2.42	9.44	35.32	36.40	** 35	** 50
$5,000 under $10,000	13.54	18.69	29.83	41.25	* 49.98	* 81.76	2.31	6.00	21.13	21.79	* 54.47	* 92.05
$10,000 under $15,000	11.93	17.82	25.82	30.64	* 45.58	* 69.29	1.87	4.69	16.31	16.83	25.98	37.16
$15,000 under $20,000	11.13	17.49	22.72	34.27	* 57.71	* 68.40	2.03	4.31	13.09	13.86	* 33.32	* 46.77
$20,000 under $25,000	12.88	17.39	28.01	33.61	31.59	40.29	2.58	4.68	11.86	12.38	25.81	41.71
$25,000 under $30,000	11.94	19.27	22.04	30.10	25.80	32.85	2.66	5.14	10.90	11.18	24.99	31.60
$30,000 under $40,000	7.75	13.27	20.14	27.50	18.50	24.42	1.99	3.62	7.75	8.04	19.60	25.48
$40,000 under $50,000	7.97	13.60	16.23	21.12	15.18	24.06	2.07	3.94	5.84	5.98	18.99	27.75
$50,000 under $75,000	5.11	8.62	13.62	26.90	10.82	22.52	1.39	2.86	3.74	3.84	13.23	17.92
$75,000 under $100,000	5.96	11.43	13.87	19.04	11.97	19.44	1.68	3.54	4.35	4.57	19.16	29.94
$100,000 under $200,000	4.03	8.51	9.49	16.34	8.00	12.57	1.02	2.12	2.67	2.85	12.78	19.40
$200,000 under $500,000	4.23	7.07	9.54	14.79	7.09	11.89	1.07	1.73	3.74	4.06	** 17.43	** 27.68
$500,000 under $1,000,000	5.28	8.89	7.54	16.78	** 7.51	** 19.70	1.18	2.10	** 6.17	** 6.33	**	**
$1,000,000 under $1,500,000	5.79	9.72	5.98	16.53	**	**	1.30	2.52	**	**	**	**
$1,500,000 under $2,000,000	6.81	12.18	5.11	15.05	**	**	1.56	2.35	**	**	**	**
$2,000,000 under $5,000,000	2.80	4.59	1.91	11.06	**	**	0.62	1.45	**	**	**	**
$5,000,000 under $10,000,000	3.19	5.73	1.66	10.29	**	**	0.70	1.65	**	**	**	**
$10,000,000 or more	0.00	0.00	0.00	0.00	**	**	0.01	0.00	**	**	**	**
Taxable returns, total	**2.17**	**2.61**	**4.65**	**5.63**	**4.22**	**7.07**	**0.52**	**0.84**	**1.65**	**1.74**	**6.75**	**9.92**
No adjusted gross income	** 24.88	** 9.15	31.61	57.14	** 98.92	** 92.14	30.45	24.88	**	**	0.00	0.00
$1 under $5,000	**	**	0.00	0.00	0.00	0.00	* 33.32	* 50.35	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	30.17	42.72	0.00	0.00	0.00	0.00
$10,000 under $15,000	* 35.34	* 47.90	0.00	0.00	0.00	0.00	8.59	14.26	** 40.80	** 40.83	**	**
$15,000 under $20,000	19.30	26.49	* 37.78	* 52.09	**	**	4.30	8.35	19.99	20.52	** 41.50	** 57.65
$20,000 under $25,000	19.70	25.33	* 53.21	* 65.19	* 40.78	* 47.42	4.16	6.88	16.43	17.05	* 33.32	* 51.11
$25,000 under $30,000	18.55	29.36	33.28	48.58	* 37.77	* 45.45	3.92	6.82	15.24	15.37	28.85	35.66
$30,000 under $40,000	9.77	14.71	23.88	33.02	20.76	27.31	2.61	4.72	9.21	9.60	27.72	33.91
$40,000 under $50,000	9.00	13.89	20.94	28.60	17.30	29.44	2.48	4.61	6.50	6.62	24.24	31.71
$50,000 under $75,000	5.36	8.88	14.92	28.81	11.29	24.40	1.52	3.18	3.99	4.08	14.12	19.21
$75,000 under $100,000	6.08	11.78	14.20	19.86	12.05	17.94	1.75	3.74	4.46	4.67	20.31	31.28
$100,000 under $200,000	4.09	8.65	9.62	16.62	8.05	12.63	1.03	2.15	2.68	2.87	12.78	19.41
$200,000 under $500,000	4.25	7.31	9.59	15.14	7.10	11.90	1.07	1.74	3.74	4.07	** 17.45	** 27.74
$500,000 under $1,000,000	5.38	9.55	7.56	17.91	** 7.51	** 19.71	1.18	2.10	** 6.17	** 6.33	**	**
$1,000,000 or more	2.89	2.40	1.71	3.51	**	**	0.61	1.04	**	**	**	**
Nontaxable returns, total	**4.52**	**7.82**	**8.93**	**12.08**	**13.91**	**24.11**	**0.70**	**2.10**	**4.88**	**5.17**	**11.70**	**16.57**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Statutory adjustments—continued											
	Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	**1.94**	**2.17**	**9.35**	**16.17**	**0.39**	**0.68**	**2.04**	**1.68**	**1.28**	**1.31**	**3.54**	**11.72**
No adjusted gross income	18.11	17.76	* 71.95	* 92.80	4.98	5.59	32.13	48.14	7.40	8.28	24.81	66.82
$1 under $5,000	46.71	61.63	** 58	** 62	2.48	5.15	* 84.80	* 92.79	11.21	16.31	22.08	52.53
$5,000 under $10,000	39.89	48.41	0.00	0.00	2.39	2.73	* 70.34	* 72.79	10.79	17.68	23.22	61.75
$10,000 under $15,000	26.86	38.96	**	**	1.93	2.20	37.55	39.13	9.38	13.38	20.59	28.67
$15,000 under $20,000	21.89	31.09	* 49.97	* 64.88	2.15	2.42	38.47	43.68	9.97	13.65	17.07	34.61
$20,000 under $25,000	17.68	27.21	* 44.70	* 79.18	2.84	3.35	52.33	49.80	10.19	14.23	26.37	43.73
$25,000 under $30,000	15.72	19.58	28.85	35.09	3.08	3.80	51.99	60.48	9.45	13.13	20.09	67.11
$30,000 under $40,000	9.76	14.68	26.70	34.68	2.44	3.09	24.48	26.55	6.66	9.45	16.37	51.92
$40,000 under $50,000	8.99	12.55	22.93	38.45	2.72	3.75	22.25	26.88	7.18	10.48	18.28	28.71
$50,000 under $75,000	5.61	7.94	19.23	23.98	1.89	2.85	15.28	20.43	4.80	6.36	9.91	26.15
$75,000 under $100,000	6.30	8.95	31.60	42.84	2.25	3.45	12.92	17.15	5.22	6.56	10.94	33.29
$100,000 under $200,000	3.95	4.89	26.68	36.93	1.35	2.17	5.36	5.92	2.99	3.64	7.34	27.18
$200,000 under $500,000	3.22	3.48	44.17	53.68	1.26	1.73	2.71	3.05	1.99	2.24	6.85	14.00
$500,000 under $1,000,000	3.21	3.51	** 81.69	** 76.65	1.43	2.13	2.65	3.12	2.02	2.34	8.71	21.49
$1,000,000 under $1,500,000	3.57	3.88	0.00	0.00	1.57	2.44	2.80	3.70	2.05	2.40	9.12	33.65
$1,500,000 under $2,000,000	3.92	3.99	0.00	0.00	1.82	2.45	2.95	3.26	2.18	2.46	10.29	16.64
$2,000,000 under $5,000,000	1.84	1.97	**	**	0.75	1.18	1.40	2.01	0.94	1.13	4.61	14.34
$5,000,000 under $10,000,000	2.36	2.56	0.00	0.00	0.83	1.49	1.67	2.62	1.07	1.29	5.34	8.41
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.02	0.00	0.00
Taxable returns, total	**2.02**	**2.23**	**10.67**	**14.96**	**0.64**	**0.84**	**2.04**	**1.68**	**1.39**	**1.37**	**3.88**	**12.58**
No adjusted gross income	43.04	52.34	0.00	0.00	35.30	16.82	* 41.84	* 47.77	52.82	50.46	** 99.36	** 86.25
$1 under $5,000	0.00	0.00	0.00	0.00	* 35.34	* 38.08	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	30.17	42.72	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	0.00	0.00	0.00	0.00	9.47	11.06	0.00	0.00	* 55.88	* 73.04	**	**
$15,000 under $20,000	* 44.70	* 77.90	**	**	4.77	5.59	** 70.57	** 73.82	18.77	25.82	26.46	51.46
$20,000 under $25,000	24.05	34.61	** 44.70	** 57.01	4.80	5.83	**	**	14.99	22.07	* 35.33	* 56.54
$25,000 under $30,000	18.92	24.51	31.61	38.67	4.86	6.34	* 66.44	* 77.82	14.39	19.77	25.81	83.65
$30,000 under $40,000	12.14	17.66	27.71	34.86	3.44	4.50	29.83	33.69	8.54	11.01	17.82	36.29
$40,000 under $50,000	9.91	14.15	28.85	49.06	3.53	5.12	25.72	31.40	8.73	11.48	19.79	29.41
$50,000 under $75,000	5.89	8.31	21.81	28.14	2.17	3.32	16.85	23.34	5.42	6.84	10.39	25.73
$75,000 under $100,000	6.49	9.27	33.31	47.42	2.37	3.66	13.63	18.24	5.52	6.99	11.01	33.33
$100,000 under $200,000	4.00	4.96	27.70	37.26	1.36	2.21	5.42	5.99	3.05	3.72	7.38	27.23
$200,000 under $500,000	3.22	3.48	** 43.64	** 53.00	1.26	1.74	2.71	3.05	2.00	2.24	6.85	14.05
$500,000 under $1,000,000	3.21	3.51	**	**	1.43	2.13	2.65	3.12	2.02	2.34	8.72	21.49
$1,000,000 or more	1.87	1.98	**	**	0.74	0.82	1.40	1.73	0.95	1.07	4.63	12.95
Nontaxable returns, total	**6.96**	**8.90**	**19.46**	**38.56**	**0.72**	**1.22**	**13.54**	**16.08**	**3.25**	**4.57**	**8.62**	**29.15**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Statutory adjustments—continued								Basic standard deduction		Additional standard deduction	
	Alimony paid		IRA payments		Student loan interest deduction		Other adjustments					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	**4.80**	**4.11**	**1.91**	**2.19**	**1.55**	**2.14**	**4.47**	**7.88**	**0.08**	**0.12**	**0.53**	**0.55**
No adjusted gross income	24.14	21.29	18.16	19.82	13.07	16.55	30.74	35.74	0.00	0.00	0.00	0.00
$1 under $5,000	* 44.70	* 53.98	24.73	29.21	14.20	17.78	31.28	58.64	1.06	1.23	2.38	2.46
$5,000 under $10,000	* 40.74	* 43.97	20.54	25.37	11.64	16.31	* 46.25	* 55.22	1.02	1.10	2.53	2.61
$10,000 under $15,000	36.68	40.28	15.41	19.39	10.85	14.62	28.65	67.86	0.96	1.00	2.40	2.47
$15,000 under $20,000	32.12	34.14	12.60	15.78	10.64	14.68	22.36	55.59	1.00	1.05	2.53	2.60
$20,000 under $25,000	* 98.92	* 91.06	12.30	15.28	9.29	11.53	26.46	46.98	1.08	1.13	2.84	2.94
$25,000 under $30,000	38.07	41.14	10.78	13.70	8.30	10.93	22.55	31.81	1.09	1.14	2.93	3.04
$30,000 under $40,000	29.18	34.26	7.20	9.09	5.21	6.86	15.98	30.50	0.74	0.79	2.14	2.21
$40,000 under $50,000	24.35	28.27	6.63	8.27	4.91	6.52	19.05	38.06	0.83	0.88	2.28	2.36
$50,000 under $75,000	16.98	19.94	4.39	5.57	3.24	4.32	12.33	25.37	0.59	0.62	1.48	1.54
$75,000 under $100,000	16.28	20.31	5.50	6.74	4.25	6.14	14.20	36.43	0.73	0.77	1.72	1.79
$100,000 under $200,000	10.07	11.98	3.66	4.12	2.93	4.16	9.08	21.98	0.48	0.50	1.26	1.31
$200,000 under $500,000	7.39	8.28	4.99	5.01	0.00	0.00	9.59	18.76	0.75	0.76	1.64	1.69
$500,000 under $1,000,000	7.87	9.18	5.88	6.19	0.00	0.00	11.31	16.89	1.08	1.10	2.33	2.43
$1,000,000 under $1,500,000	9.28	11.60	6.43	6.75	0.00	0.00	13.47	23.84	1.54	1.57	3.06	3.18
$1,500,000 under $2,000,000	9.15	9.57	7.09	7.50	0.00	0.00	14.82	25.06	2.19	2.22	3.90	4.01
$2,000,000 under $5,000,000	4.05	6.00	3.53	3.75	0.00	0.00	7.49	13.45	0.96	0.98	1.83	1.90
$5,000,000 under $10,000,000	4.26	5.85	4.28	4.55	0.00	0.00	7.95	8.07	1.32	1.36	2.41	2.51
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**5.09**	**4.31**	**2.07**	**2.36**	**1.71**	**2.36**	**5.06**	**8.17**	**0.18**	**0.19**	**0.61**	**0.63**
No adjusted gross income	* 77.46	* 57.17	* 70.61	* 66.04	* 99.54	* 70.72	** 97.14	** 74.48	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	**	**	10.16	17.02	**	**
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.40	11.28	** 55.87	** 55.85
$10,000 under $15,000	0.00	0.00	* 62.80	* 64.27	30.42	38.11	* 49.97	* 61.78	2.70	2.72	13.68	13.75
$15,000 under $20,000	** 44.34	** 48.68	31.62	42.23	16.00	20.72	* 37.78	* 54.12	1.47	1.47	3.44	3.45
$20,000 under $25,000	**	**	17.45	21.76	12.34	15.16	* 40.78	* 59.97	1.49	1.49	3.88	3.89
$25,000 under $30,000	* 50.60	* 49.81	14.22	17.04	10.17	13.14	* 49.98	* 64.08	1.42	1.46	3.84	3.91
$30,000 under $40,000	30.52	36.55	9.09	11.34	5.91	7.65	19.97	35.20	0.92	0.97	2.26	2.34
$40,000 under $50,000	26.47	31.90	7.34	9.28	5.31	7.12	23.89	45.33	0.94	0.99	2.34	2.41
$50,000 under $75,000	17.53	21.15	4.59	5.84	3.44	4.57	13.69	28.97	0.63	0.66	1.49	1.55
$75,000 under $100,000	16.80	21.34	5.66	6.94	4.40	6.36	14.51	37.24	0.74	0.79	1.73	1.80
$100,000 under $200,000	10.09	12.02	3.69	4.15	2.94	4.20	9.20	22.37	0.49	0.51	1.26	1.32
$200,000 under $500,000	7.41	8.30	5.00	5.02	0.00	0.00	9.60	19.27	0.75	0.76	1.64	1.69
$500,000 under $1,000,000	7.87	9.19	5.89	6.20	0.00	0.00	11.32	16.89	1.08	1.10	2.33	2.43
$1,000,000 or more	4.03	3.79	3.47	3.64	0.00	0.00	7.28	7.59	0.91	0.93	1.79	1.86
Nontaxable returns, total	**14.01**	**13.51**	**4.90**	**5.98**	**3.77**	**5.07**	**9.49**	**20.79**	**0.34**	**0.39**	**1.15**	**1.19**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Disaster loss deduction		Total itemized deductions		Qualified business income deduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	**24.70**	**26.93**	**0.65**	**1.37**	**0.43**	**0.48**	**0.04**	**0.26**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	14.57	15.21
$1 under $5,000	** 36.46	** 41.99	9.26	12.64	27.71	48.77	1.05	1.24
$5,000 under $10,000	0.00	0.00	9.50	73.96	18.84	33.58	1.02	6.52
$10,000 under $15,000	0.00	0.00	8.94	11.72	4.83	7.52	0.96	1.01
$15,000 under $20,000	0.00	0.00	7.76	10.11	3.46	4.23	1.00	1.05
$20,000 under $25,000	0.00	0.00	7.18	8.91	3.32	4.31	1.07	1.14
$25,000 under $30,000	0.00	0.00	6.89	9.71	3.21	4.51	1.07	1.17
$30,000 under $40,000	0.00	0.00	4.39	5.89	2.28	3.14	0.73	0.81
$40,000 under $50,000	0.00	0.00	4.14	4.82	2.41	3.57	0.81	0.88
$50,000 under $75,000	**	**	2.25	2.67	1.57	2.56	0.56	0.61
$75,000 under $100,000	**	**	2.21	3.01	1.74	3.09	0.66	0.78
$100,000 under $200,000	** 32.77	** 33.90	1.32	1.57	0.98	1.86	0.38	0.44
$200,000 under $500,000	**	**	1.02	1.21	0.81	1.40	0.53	0.59
$500,000 under $1,000,000	**	**	0.96	1.67	0.86	1.98	0.55	1.08
$1,000,000 under $1,500,000	**	**	1.06	2.15	0.97	2.08	0.74	1.48
$1,500,000 under $2,000,000	**	**	1.36	2.83	1.31	2.24	1.12	1.90
$2,000,000 under $5,000,000	**	**	0.47	1.14	0.46	0.85	0.37	0.73
$5,000,000 under $10,000,000	**	**	0.54	1.34	0.55	1.02	0.47	0.89
$10,000,000 or more	**	**	0.01	0.01	0.00	0.00	0.01	0.01
Taxable returns, total	**25.54**	**28.94**	**0.68**	**0.56**	**0.47**	**0.49**	**0.14**	**0.15**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	33.65	43.43	31.60	64.66	9.77	16.20
$5,000 under $10,000	0.00	0.00	* 38.30	* 43.77	19.18	35.38	9.17	10.98
$10,000 under $15,000	0.00	0.00	27.96	38.67	8.88	15.69	2.70	2.73
$15,000 under $20,000	0.00	0.00	16.37	18.08	4.55	5.54	1.47	1.47
$20,000 under $25,000	0.00	0.00	11.73	12.09	4.39	5.53	1.48	1.48
$25,000 under $30,000	0.00	0.00	9.81	10.35	4.44	6.20	1.41	1.45
$30,000 under $40,000	0.00	0.00	5.48	5.76	2.95	4.31	0.91	0.97
$40,000 under $50,000	0.00	0.00	4.81	5.09	2.91	4.72	0.92	0.98
$50,000 under $75,000	** 25.54	** 28.94	2.45	2.66	1.72	2.95	0.59	0.64
$75,000 under $100,000	**	**	2.30	2.56	1.81	3.22	0.68	0.74
$100,000 under $200,000	**	**	1.35	1.52	0.98	1.88	0.39	0.43
$200,000 under $500,000	**	**	1.03	1.23	0.81	1.40	0.53	0.60
$500,000 under $1,000,000	**	**	0.96	1.69	0.86	1.98	0.55	1.09
$1,000,000 or more	**	**	0.47	0.44	0.45	0.41	0.34	0.31
Nontaxable returns, total	**96.23**	**71.43**	**2.46**	**10.92**	**1.60**	**2.75**	**0.33**	**1.04**

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
All returns, total	**0.11**	**0.09**	**2.98**	**4.71**	**1.34**	**2.15**	**0.11**	**0.11**
No adjusted gross income	0.00	0.00	22.87	16.64	9.66	26.04	9.12	14.46
$1 under $5,000	7.41	9.61	** 97.96	** 88.53	8.79	17.93	6.41	20.04
$5,000 under $10,000	7.61	9.82	**	**	8.00	14.16	5.95	9.19
$10,000 under $15,000	1.94	3.10	** 87.25	** 68.51	6.37	12.74	1.90	4.18
$15,000 under $20,000	1.24	1.38	**	**	6.35	12.83	1.24	1.44
$20,000 under $25,000	1.17	1.27	* 61.91	* 90.78	5.45	10.10	1.16	1.32
$25,000 under $30,000	1.11	1.20	* 69.27	* 81.45	5.07	7.38	1.12	1.23
$30,000 under $40,000	0.73	0.78	56.86	46.46	3.49	4.60	0.74	0.80
$40,000 under $50,000	0.81	0.84	67.81	69.09	3.85	4.72	0.81	0.85
$50,000 under $75,000	0.56	0.57	59.78	52.33	3.12	4.02	0.56	0.59
$75,000 under $100,000	0.66	0.67	53.24	61.77	4.29	5.53	0.66	0.70
$100,000 under $200,000	0.38	0.37	21.47	39.63	4.45	5.66	0.38	0.40
$200,000 under $500,000	0.53	0.44	9.72	17.48	5.98	7.09	0.53	0.44
$500,000 under $1,000,000	0.55	0.57	5.77	14.58	9.30	11.89	0.55	0.60
$1,000,000 under $1,500,000	0.74	0.76	3.47	17.72	12.21	15.68	0.74	0.79
$1,500,000 under $2,000,000	1.13	1.10	2.82	8.74	16.68	19.52	1.13	1.13
$2,000,000 under $5,000,000	0.37	0.35	1.17	3.38	7.39	9.15	0.37	0.37
$5,000,000 under $10,000,000	0.47	0.47	1.34	4.02	9.60	12.79	0.47	0.49
$10,000,000 or more	0.01	0.00	0.00	0.00	0.00	0.00	0.01	0.00
Taxable returns, total	**0.14**	**0.10**	**2.97**	**4.74**	**1.63**	**2.35**	**0.14**	**0.11**
No adjusted gross income	0.00	0.00	24.71	17.92	** 99.12	** 99.48	24.52	17.09
$1 under $5,000	9.91	12.07	* 98.74	* 89.29	**	**	9.73	37.65
$5,000 under $10,000	9.13	11.12	0.00	0.00	0.00	0.00	9.13	12.60
$10,000 under $15,000	2.68	4.27	** 87.25	** 68.51	22.93	43.67	2.68	6.12
$15,000 under $20,000	1.47	1.60	**	**	10.10	23.22	1.47	1.67
$20,000 under $25,000	1.47	1.51	** 55.09	** 89.56	7.74	10.58	1.47	1.56
$25,000 under $30,000	1.41	1.45	**	**	6.43	8.27	1.41	1.48
$30,000 under $40,000	0.91	0.95	57.47	47.67	4.06	4.98	0.91	0.96
$40,000 under $50,000	0.92	0.94	* 69.31	* 70.27	4.42	5.22	0.92	0.95
$50,000 under $75,000	0.59	0.60	33.83	62.06	3.39	4.29	0.59	0.62
$75,000 under $100,000	0.68	0.69	53.66	61.83	4.51	5.78	0.68	0.72
$100,000 under $200,000	0.39	0.37	22.42	44.16	4.56	5.79	0.39	0.40
$200,000 under $500,000	0.53	0.44	9.95	17.50	6.00	7.11	0.53	0.44
$500,000 under $1,000,000	0.55	0.57	5.77	14.58	9.30	11.90	0.55	0.60
$1,000,000 or more	0.34	0.15	1.21	4.26	7.43	9.58	0.34	0.16
Nontaxable returns, total	**0.67**	**0.97**	**35.37**	**31.49**	**2.42**	**4.80**	**0.66**	**1.06**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes employer provided adoption benefits from Form 8839, Qualified Adoption Expenses not shown separately.

[2] Not included in total income.

[3] See table 1.4A for more detail of sales of capital assets reported on Form 1040, Schedule D.

[4] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

NOTE: Detail may not add to totals because of rounding.

For reference:

Form W-2, Wage and Tax Statement

Form 2441, Child and Dependent Care Expenses

Form 8919, Uncollected Social Security and Medicare Tax on Wages.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023)

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Total wages							
					Total [2]		Total from Form W-2 wages		Household employee wages not reported on Form W-2		Tip income not reported on Form W-2 wages	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**161,336,659**	**14,833,956,956**	**159,671,219**	**14,977,662,516**	**128,387,726**	**9,738,950,972**	**122,816,828**	**9,360,356,986**	**402,684**	**4,084,218**	**95,893**	**245,854**
Under 18	2,146,936	15,316,857	1,962,269	15,372,365	1,668,579	11,547,130	1,587,901	10,760,382	* 3,028	* 18,202	**	**
18 under 26	23,575,432	622,210,424	23,206,982	625,232,955	22,101,187	588,889,569	21,440,690	575,098,424	59,289	504,518	** 35,239	** 45,027
26 under 35	29,296,812	1,873,449,207	29,044,440	1,884,995,990	27,086,215	1,725,154,081	26,096,569	1,679,283,185	138,039	1,565,671	18,564	46,834
35 under 45	27,652,285	2,823,462,316	27,471,191	2,847,710,206	25,048,580	2,361,073,908	23,877,910	2,274,372,971	100,786	1,138,509	20,019	89,387
45 under 55	24,224,517	3,153,144,842	24,011,907	3,186,159,476	21,741,862	2,399,040,672	20,484,388	2,281,971,834	37,347	395,599	10,700	21,768
55 under 65	23,697,823	3,074,058,117	23,520,702	3,115,276,212	19,838,619	1,965,145,177	18,927,188	1,881,207,439	31,402	259,744	7,052	10,789
65 and over	30,742,854	3,272,315,193	30,453,730	3,302,915,313	10,902,684	688,100,436	10,402,183	657,662,751	32,793	201,974	* 4,319	* 32,049

Age [1]	Total wages—continued						Taxable interest		Tax-exempt interest [3]		Ordinary dividends	
	Taxable dependent care benefits from Form 2441		Wages from Form 8919		Other earned income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**396,180**	**724,917**	**52,828**	**450,317**	**1,220,775**	**53,391,951**	**49,736,855**	**133,596,569**	**6,892,813**	**55,567,941**	**32,853,481**	**412,320,850**
Under 18	0	0	0	0	**	**	254,929	149,860	25,729	30,570	260,479	1,016,603
18 under 26	15,127	6,153	11,004	53,467	** 59,544	** 904,948	2,110,323	588,599	112,026	163,852	1,574,270	3,778,406
26 under 35	83,256	109,669	11,118	52,978	201,727	6,679,018	4,782,707	3,248,436	436,341	530,259	3,673,957	9,792,026
35 under 45	187,874	424,680	11,215	170,999	242,741	11,541,071	6,610,315	9,736,979	578,603	1,804,157	4,284,621	26,598,977
45 under 55	86,363	151,539	10,352	70,580	277,133	15,923,059	7,289,170	19,275,074	715,397	4,949,049	4,441,900	50,701,714
55 under 65	21,596	30,615	4,858	36,203	244,028	12,946,563	9,624,015	32,088,094	1,291,851	11,183,471	5,840,879	91,778,556
65 and over	1,965	2,262	4,281	66,090	195,602	5,397,292	19,065,396	68,509,526	3,732,866	36,906,583	12,777,374	228,654,569

Age [1]	Qualified dividends [3]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
							Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**30,737,089**	**313,230,845**	**3,013,887**	**3,876,986**	**211,993**	**7,432,678**	**21,969,832**	**543,564,980**	**8,386,569**	**133,172,174**	**3,980,047**	**12,863,423**
Under 18	242,776	679,354	* 1,158	* 1,417	0	0	78,343	296,973	8,505	39,064	60,501	85,737
18 under 26	1,481,788	3,083,077	42,895	29,394	0	0	2,128,092	18,460,160	560,167	5,321,879	311,522	262,468
26 under 35	3,448,827	7,466,478	287,087	333,152	0	0	4,101,695	68,602,945	1,530,294	20,568,163	495,793	602,490
35 under 45	4,032,384	19,895,328	515,217	625,255	8,327	129,177	4,944,385	119,430,960	1,936,327	33,119,391	424,112	643,114
45 under 55	4,150,016	37,800,567	618,469	790,634	42,806	1,996,759	4,182,997	123,460,747	1,768,613	31,292,257	494,428	1,379,755
55 under 65	5,456,423	68,712,625	694,965	887,059	86,216	3,715,376	3,625,970	120,974,025	1,420,661	24,693,294	683,519	2,482,395
65 and over	11,924,875	175,593,415	854,096	1,210,075	74,643	1,591,365	2,908,350	92,339,170	1,162,003	18,138,126	1,510,171	7,407,463

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023) —Continued

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

Age [1]	Sales of capital assets reported on Form 1040, Schedule D [4]				Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities	
	Taxable net gain		Taxable net loss		Net gain		Net loss				Total [3]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**12,915,122**	**1,269,785,083**	**13,565,876**	**28,874,408**	**1,051,488**	**56,185,229**	**785,925**	**23,941,453**	**16,282,441**	**437,775,580**	**32,975,793**	**1,528,410,590**
Under 18	89,765	980,131	70,437	128,136	* 853	* 4,160	* 47	* 353	* 4,041	* 33,293	12,105	167,976
18 under 26	499,054	4,073,791	710,799	916,748	23,119	238,746	13,278	115,715	84,476	367,543	550,405	1,983,496
26 under 35	1,364,219	37,828,155	1,833,201	3,064,427	65,659	1,562,524	66,043	1,039,806	344,155	3,179,030	1,667,404	20,081,804
35 under 45	1,797,910	147,001,755	2,133,415	4,148,175	147,390	6,876,102	127,616	4,185,918	544,150	9,134,729	2,135,877	54,022,291
45 under 55	1,881,580	256,322,515	1,886,489	3,998,035	189,783	12,155,388	153,920	4,697,150	792,623	16,282,029	2,577,592	124,468,557
55 under 65	2,340,193	335,591,520	2,275,949	5,288,077	258,216	14,789,184	158,454	5,529,236	2,136,685	59,710,352	5,935,906	390,609,830
65 and over	4,942,400	487,987,214	4,655,586	11,330,810	366,468	20,559,125	266,567	8,373,276	12,376,311	349,068,604	20,096,504	937,076,637

Age [1]	Pensions and annuities—continued		Rent				Royalty				Farm rental	
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns	**30,020,638**	**911,698,884**	**4,925,212**	**97,314,798**	**4,345,158**	**94,660,459**	**1,796,996**	**49,429,917**	**67,913**	**655,529**	**330,494**	**6,715,556**
Under 18	11,096	58,743	**	**	**	**	2,361	27,490	0	0	0	0
18 under 26	387,008	990,630	** 26,655	** 138,402	** 29,042	** 428,194	16,220	187,185	* 489	* 164	* 5,050	* 31,893
26 under 35	1,156,194	9,107,929	231,543	2,401,467	301,071	4,564,059	73,230	1,172,755	2,613	106,707	2,855	20,170
35 under 45	1,597,189	22,292,219	636,870	7,184,765	742,405	13,539,787	144,270	3,433,833	8,359	69,164	12,713	98,601
45 under 55	2,025,703	49,536,100	799,238	13,140,473	940,699	17,841,067	212,436	4,764,909	13,339	120,733	22,335	254,832
55 under 65	5,237,124	178,015,415	1,083,565	21,961,117	1,012,548	18,198,375	358,572	9,920,884	15,897	71,788	51,037	973,980
65 and over	19,606,324	651,697,848	2,147,341	52,488,574	1,319,393	40,088,978	989,906	29,922,861	27,216	286,974	236,504	5,336,081

Age [1]	Farm rental—continued		Total rental and royalty				Partnership				S corporation	
	Net loss		Net income		Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns	**66,392**	**641,596**	**6,380,131**	**148,879,455**	**3,313,901**	**55,702,877**	**3,311,926**	**487,094,509**	**2,094,775**	**175,602,300**	**4,027,461**	**812,741,318**
Under 18	0	0	2,668	30,821	0	0	14,800	266,914	5,906	102,970	3,294	586,142
18 under 26	0	0	47,367	352,034	25,543	311,744	42,414	2,069,384	48,911	809,667	56,781	4,377,615
26 under 35	* 365	* 1,415	293,781	3,511,944	228,529	3,094,199	278,998	13,685,581	201,766	8,207,429	374,650	36,104,149
35 under 45	1,205	17,634	718,073	10,137,074	503,895	9,134,125	539,771	73,413,696	389,672	27,426,275	879,670	135,512,412
45 under 55	4,268	81,846	915,707	16,971,282	617,286	12,601,825	667,752	139,170,928	404,563	40,564,181	956,156	200,090,597
55 under 65	17,750	191,915	1,338,138	31,750,424	783,548	13,619,203	737,402	135,213,706	437,161	44,592,473	951,183	220,499,255
65 and over	42,805	348,786	3,064,397	86,125,875	1,155,100	16,941,782	1,030,790	123,274,300	606,797	53,899,306	805,728	215,571,148

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023) —Continued

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

Age [1]	S corporation—continued		Estate and trust				Farm				Unemployment compensation	
	Net loss		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns	**1,517,428**	**93,025,607**	**628,572**	**53,472,482**	**47,355**	**5,757,408**	**508,494**	**17,264,602**	**1,258,192**	**42,607,310**	**4,728,507**	**30,247,572**
Under 18	**	**	7,349	311,969	0	0	* 6,505	* 46,061	* 1,704	* 24,221	**	**
18 under 26	** 11,789	** 323,947	17,412	839,179	* 54	* 47,009	39,787	652,836	30,313	716,995	** 375,958	** 1,910,657
26 under 35	86,070	3,579,516	42,406	2,886,851	1,455	90,931	50,862	1,485,729	76,357	2,412,379	1,001,676	6,130,735
35 under 45	275,799	12,396,946	53,808	3,548,126	2,817	385,662	71,953	2,478,229	166,970	6,161,094	1,141,898	7,500,263
45 under 55	368,504	22,410,541	60,642	5,374,843	4,764	977,076	66,761	2,589,421	231,651	8,644,450	882,650	6,069,138
55 under 65	372,503	26,659,163	147,992	12,292,006	9,283	1,465,525	105,890	4,114,334	304,061	10,702,236	916,795	6,022,568
65 and over	402,764	27,655,494	298,963	28,219,509	28,981	2,791,205	166,735	5,897,994	447,137	13,945,936	409,529	2,614,211

Age [1]	Social Security benefits				Foreign-earned income exclusion		Other income				Net operating loss	
	Total [3]		Taxable				Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns	**31,861,807**	**871,307,268**	**24,667,460**	**458,513,595**	**487,323**	**32,967,328**	**7,557,464**	**62,607,506**	**375,246**	**12,522,385**	**1,015,332**	**179,837,729**
Under 18	88,881	1,095,971	5,078	18,071	0	0	35,831	170,388	* 2,099	* 4,473	* 2,125	* 6,473
18 under 26	135,473	892,700	13,337	24,550	25,967	601,178	541,451	3,061,175	19,334	122,658	15,294	241,446
26 under 35	167,880	1,967,396	47,210	343,065	111,671	5,928,739	1,043,024	6,160,100	61,276	1,289,689	51,567	3,506,325
35 under 45	333,930	4,810,640	176,977	1,533,167	108,509	8,266,638	1,292,707	8,952,170	69,972	1,934,693	88,750	13,736,910
45 under 55	683,348	11,929,640	415,096	4,701,815	118,149	9,501,069	1,261,677	12,451,052	83,359	2,813,859	118,116	27,956,970
55 under 65	3,601,517	68,567,451	2,596,501	33,230,091	82,131	6,708,417	1,362,945	13,812,746	63,782	2,125,668	190,382	48,882,004
65 and over	26,850,779	782,043,471	21,413,260	418,662,836	40,896	1,961,287	2,019,829	17,999,875	75,423	4,231,344	549,097	85,507,602

Age [1]	Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments					
							Total [5]		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns	**2,282,733**	**61,109,746**	**463,924**	**4,047,572**	**526,350**	**734,788**	**33,983,457**	**143,657,097**	**3,734,321**	**1,120,960**	**281,727**	**2,200,377**
Under 18	0	0	**	**	0	0	102,137	54,994	**	**	0	0
18 under 26	47,558	997,261	** 8,715	** 36,424	34,190	30,808	2,888,929	3,019,377	** 190,032	** 50,836	18,123	108,311
26 under 35	156,730	3,991,319	47,825	281,053	132,453	158,770	6,352,487	11,542,192	698,065	201,735	80,869	706,070
35 under 45	315,372	10,551,979	93,648	557,999	142,147	190,075	7,541,601	24,240,285	964,958	293,872	78,257	655,177
45 under 55	428,857	15,291,951	111,459	971,522	108,022	167,014	6,579,370	33,002,170	1,009,310	311,844	52,588	421,048
55 under 65	581,390	14,271,583	100,493	1,048,467	73,244	111,325	5,917,921	41,208,876	648,718	195,567	30,908	169,471
65 and over	752,826	16,005,653	101,784	1,152,106	36,293	76,797	4,601,011	30,589,203	223,238	67,107	20,981	140,299

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023) —Continued

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

Age [1]	Statutory adjustments—continued											
	Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns	**2,041,587**	**6,047,945**	**113,177**	**341,213**	**22,434,877**	**40,514,835**	**972,046**	**29,483,344**	**3,716,722**	**31,591,197**	**677,089**	**497,547**
Under 18	0	0	0	0	94,052	32,214	**	**	**	**	**	**
18 under 26	73,782	62,676	34,300	78,208	1,966,268	1,288,782	** 4,522	** 93,238	** 23,860	** 39,772	** 15,085	** 17,933
26 under 35	347,883	528,154	43,064	118,868	4,031,293	4,923,964	49,193	766,874	263,176	1,041,456	27,325	27,934
35 under 45	462,215	1,260,504	27,025	111,920	5,037,946	8,986,927	167,469	4,441,609	531,538	4,245,230	48,740	26,420
45 under 55	452,461	1,419,730	6,381	18,405	4,376,792	9,658,366	231,109	8,100,026	674,719	7,233,954	76,144	60,319
55 under 65	548,327	2,226,276	* 1,314	* 5,698	3,828,837	8,885,042	295,229	9,633,910	876,096	9,947,041	136,862	135,392
65 and over	156,919	550,606	* 1,093	* 8,115	3,099,690	6,739,539	224,523	6,447,687	1,347,332	9,083,746	372,932	229,548

Age [1]	Statutory adjustments—continued								Basic standard deduction		Additional standard deduction	
	Alimony paid		IRA payments		Student loan interest deduction		Other adjustments					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns	**326,919**	**8,452,144**	**2,430,935**	**13,166,590**	**3,982,019**	**3,860,127**	**436,761**	**4,401,284**	**142,779,280**	**2,552,043,540**	**27,046,647**	**56,766,406**
Under 18	0	0	* 6,031	* 21,500	0	0	**	**	1,899,700	11,754,501	**	**
18 under 26	0	0	138,462	368,074	571,156	674,017	** 23,254	** 232,186	22,913,811	295,137,525	** 26,234	** 45,795
26 under 35	* 3,025	* 27,852	349,673	1,107,836	1,269,785	1,303,360	41,562	456,299	27,384,277	462,130,975	23,095	39,352
35 under 45	21,892	354,718	378,989	1,564,430	1,075,483	918,645	84,402	1,031,401	24,379,622	476,148,996	35,708	53,051
45 under 55	64,043	1,841,032	411,567	2,235,462	596,050	500,908	79,013	890,227	20,388,826	403,612,214	87,884	126,266
55 under 65	115,427	3,763,468	685,217	4,520,080	298,287	280,492	98,174	893,988	19,890,428	393,295,848	1,058,559	1,493,990
65 and over	122,532	2,465,072	460,996	3,349,207	171,257	182,705	110,356	897,183	25,922,615	509,963,481	25,815,166	55,007,951

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023) —Continued

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

Age [1]	Disaster loss deduction		Total itemized deductions		Qualified business income deduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns	**13,887**	**418,534**	**15,290,841**	**668,001,764**	**25,654,318**	**216,078,693**	**157,692,734**	**3,487,683,066**
Under 18	0	0	24,823	193,104	47,507	186,641	1,933,607	12,140,607
18 under 26	0	0	196,853	4,509,470	1,290,268	2,186,033	23,105,712	301,684,185
26 under 35	* 2,017	* 62,069	1,485,607	42,338,042	3,685,900	13,074,783	28,824,929	516,979,527
35 under 45	* 1,011	* 52,694	2,905,752	107,765,304	4,798,045	35,489,999	27,188,002	618,144,175
45 under 55	2,671	44,502	3,391,145	140,779,661	4,433,762	48,363,441	23,670,967	591,347,008
55 under 65	2,997	109,997	3,345,863	141,335,109	4,711,331	56,232,179	23,152,196	591,472,033
65 and over	5,190	149,272	3,940,798	231,081,074	6,687,504	60,545,618	29,817,321	855,915,531

Age [1]	Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
All returns	**129,349,042**	**11,714,186,280**	**198,059**	**4,101,697**	**5,134,998**	**7,004,325**	**129,352,044**	**2,260,350,184**
Under 18	384,975	4,205,952	* 13	* 661	0	0	342,514	791,309
18 under 26	15,603,540	348,137,162	404	2,526	293,459	195,682	15,515,284	46,004,521
26 under 35	24,579,734	1,391,245,333	10,811	218,966	916,860	928,767	24,644,326	227,417,607
35 under 45	23,786,725	2,243,846,259	30,477	631,122	906,074	1,172,254	23,857,012	426,252,946
45 under 55	21,163,090	2,607,948,386	43,906	919,603	993,891	1,454,766	21,236,041	541,077,921
55 under 65	20,480,801	2,546,902,521	44,507	1,089,152	1,460,150	2,394,466	20,644,059	527,229,642
65 and over	23,350,176	2,571,900,667	67,940	1,239,666	564,564	858,389	23,112,808	491,576,238

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Includes employer provided adoption benefits from Form 8839, Qualified Adoption Expenses not shown separately.

[3] Not included in total income.

[4] See table 1.4A for more detail of sales of capital assets reported on Form 1040, Schedule D.

[5] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

NOTE: Detail may not add to totals because of rounding.

For reference:
Form W-2, Wage and Tax Statement
Form 2441, Child and Dependent Care Expenses
Form 8919, Uncollected Social Security and Medicare Tax on Wages.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.6. All Returns: Number of Returns, by Age, Filing Status, and Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

[All figures are estimates based on samples]

Age, filing status [1]	Size of adjusted gross income									
	All returns	No adjusted gross income	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $30,000	$30,000 under $40,000	$40,000 under $50,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**161,336,659**	**3,254,225**	**8,195,781**	**8,747,727**	**9,642,321**	**9,058,382**	**8,035,277**	**8,005,289**	**15,771,561**	**13,255,063**
Under 18	2,146,936	222,412	913,992	575,645	266,436	85,751	28,753	18,355	19,299	* 5,030
18 under 26	23,575,432	464,767	2,402,133	3,043,071	3,177,071	2,647,460	2,307,266	1,984,575	3,044,445	1,778,925
26 under 35	29,296,812	426,926	1,047,025	1,241,745	1,598,819	1,827,885	1,558,390	1,701,198	3,723,232	3,247,056
35 under 45	27,652,285	363,779	755,495	819,198	1,185,325	1,276,556	1,207,139	1,276,414	2,706,843	2,421,329
45 under 55	24,224,517	439,438	611,719	706,293	840,859	839,471	839,442	972,072	2,107,684	1,961,416
55 under 65	23,697,823	461,516	739,175	804,445	842,163	803,241	827,043	873,750	1,939,891	1,842,615
65 and over	30,742,854	875,387	1,726,243	1,557,329	1,731,648	1,578,019	1,267,244	1,178,925	2,230,167	1,998,693
Returns of married persons filing jointly and returns of surviving spouses, total	**54,886,428**	**660,606**	**753,224**	**744,778**	**960,577**	**1,067,299**	**1,141,188**	**1,293,290**	**2,689,524**	**2,710,563**
Under 26	874,250	3,298	* 7,928	13,023	27,046	30,057	45,079	43,773	115,268	112,569
26 under 35	6,247,966	33,579	31,363	52,187	72,969	102,412	112,939	111,458	351,904	384,180
35 under 45	10,713,497	58,512	49,423	51,492	104,788	146,725	188,581	214,053	469,969	499,502
45 under 55	10,570,927	102,170	51,080	73,981	108,524	139,308	145,445	210,872	396,233	406,341
55 under 65	11,356,061	131,258	114,369	138,525	153,399	196,614	205,290	209,262	465,831	510,194
65 and over	15,123,728	331,788	499,061	415,571	493,850	452,182	443,854	503,871	890,319	797,775
Returns of married persons filing separately, total	**3,992,729**	**113,465**	**146,282**	**149,041**	**160,742**	**146,705**	**183,385**	**216,440**	**449,169**	**527,396**
Under 26	181,725	* 1,075	* 7,976	14,080	18,142	12,084	27,176	26,307	36,208	10,068
26 under 35	769,909	25,106	25,916	21,292	28,592	30,748	22,115	50,369	89,951	135,225
35 under 45	895,204	24,498	31,682	25,220	38,591	30,179	32,480	45,548	94,165	111,084
45 under 55	856,071	27,320	37,019	23,214	25,666	26,172	37,297	36,928	94,682	109,487
55 under 65	751,831	21,951	26,271	28,997	28,641	25,549	31,276	29,544	82,861	100,844
65 and over	537,989	13,514	17,417	36,238	21,110	21,972	33,041	27,744	51,301	60,688
Returns of heads of households, total	**21,268,139**	**113,913**	**475,615**	**811,217**	**1,687,098**	**2,064,678**	**1,669,981**	**1,691,489**	**3,400,025**	**2,452,228**
Under 26	1,571,517	* 4,506	70,032	129,581	248,929	265,938	190,997	164,017	252,925	122,849
26 under 35	5,265,418	12,042	132,022	263,617	512,158	653,525	509,291	494,175	968,072	640,120
35 under 45	6,977,917	33,801	121,352	205,847	496,932	674,657	539,667	554,714	1,121,798	840,643
45 under 55	4,700,904	31,855	82,594	102,871	271,147	297,291	256,873	324,335	658,555	571,273
55 under 65	2,045,237	16,961	39,399	71,022	103,047	124,025	124,598	121,004	316,457	212,750
65 and over	707,146	14,748	30,217	38,279	54,885	49,243	48,555	33,245	82,219	64,593
Returns of single persons, total	**81,189,363**	**2,366,241**	**6,820,661**	**7,042,691**	**6,833,904**	**5,779,700**	**5,040,723**	**4,804,071**	**9,232,844**	**7,564,876**
Under 26	23,094,874	678,299	3,230,189	3,462,031	3,149,390	2,425,131	2,072,767	1,768,832	2,659,343	1,538,468
26 under 35	17,013,520	356,199	857,724	904,650	985,100	1,041,200	914,046	1,045,195	2,313,305	2,087,531
35 under 45	9,065,667	246,968	553,037	536,640	545,014	424,994	446,411	462,099	1,020,911	970,100
45 under 55	8,096,615	278,093	441,026	506,228	435,522	376,700	399,826	399,938	958,213	874,315
55 under 65	9,544,694	291,346	559,136	565,901	557,076	457,052	465,880	513,941	1,074,743	1,018,826
65 and over	14,373,991	515,336	1,179,548	1,067,242	1,161,803	1,054,623	741,793	614,065	1,206,329	1,075,636

Footnotes at end of table.

Table 1.6. All Returns: Number of Returns, by Age, Filing Status, and Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples]

Age, filing status [1]	Size of adjusted gross income—continued									
	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $1,500,000	$1,500,000 under $2,000,000	$2,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**23,805,797**	**15,181,035**	**25,887,136**	**10,017,626**	**1,674,608**	**360,882**	**148,221**	**208,129**	**52,968**	**34,630**
Under 18	* 4,094	* 3,968	* 1,335	* 1,200	* 432	* 89	** 146	**	**	**
18 under 26	1,804,085	553,887	323,117	37,928	4,331	953	396	739	160	123
26 under 35	5,259,518	2,927,578	3,727,150	896,582	89,374	12,043	3,982	5,707	1,558	1,046
35 under 45	4,534,144	2,935,078	5,457,177	2,241,134	344,906	64,436	23,597	29,300	6,612	3,822
45 under 55	3,808,523	2,597,006	5,251,997	2,565,783	460,500	101,924	42,160	56,330	13,679	8,220
55 under 65	3,855,373	2,768,365	5,121,590	2,183,379	409,150	97,643	41,227	60,612	15,975	10,669
65 and over	4,540,060	3,395,152	6,004,770	2,091,619	365,915	83,794	36,811	55,353	14,981	10,743
Returns of married persons filing jointly and returns of surviving spouses, total	**7,112,905**	**7,325,004**	**18,132,960**	**8,217,044**	**1,407,631**	**304,533**	**123,960**	**170,806**	**43,126**	**27,413**
Under 26	215,602	138,496	115,226	6,092	643	* 50	** 25	** 50	** 17	** 6
26 under 35	1,049,585	1,105,378	2,159,149	599,951	65,953	8,057	2,411	3,168	838	484
35 under 45	1,278,824	1,396,135	3,929,256	1,917,028	299,312	56,506	20,308	24,593	5,488	2,999
45 under 55	1,115,685	1,263,363	3,755,840	2,203,266	405,057	89,388	37,096	48,753	11,701	6,824
55 under 65	1,482,797	1,544,220	3,813,035	1,848,607	350,126	84,024	34,928	51,259	13,441	8,883
65 and over	1,970,412	1,877,411	4,360,455	1,642,100	286,539	66,508	29,192	42,982	11,641	8,217
Returns of married persons filing separately, total	**881,160**	**408,716**	**457,744**	**113,765**	**21,615**	**6,098**	**2,815**	**5,029**	**1,649**	**1,514**
Under 26	24,130	* 4,018	** 446	**	**	0	** 13	**	**	**
26 under 35	173,305	73,564	78,656	12,491	1,720	383	187	187	50	52
35 under 45	217,338	102,218	107,127	27,723	4,474	1,111	516	870	209	171
45 under 55	179,907	97,201	123,421	27,900	5,977	1,381	596	1,139	447	318
55 under 65	173,571	82,802	86,248	23,896	4,417	1,777	915	1,417	423	433
65 and over	112,909	48,912	62,292	21,451	4,889	1,447	592	1,413	520	538
Returns of heads of households, total	**3,479,671**	**1,572,622**	**1,507,144**	**277,721**	**44,818**	**9,165**	**3,575**	**5,033**	**1,280**	**866**
Under 26	102,083	16,063	** 3,495	**	**	* 41	** 61	**	**	**
26 under 35	681,289	228,077	159,102	10,688	798	230	* 37	102	36	37
35 under 45	1,274,459	549,549	478,657	72,730	9,666	1,847	513	759	191	136
45 under 55	909,283	485,556	556,876	122,678	20,449	4,574	1,562	2,203	555	374
55 under 65	394,485	215,682	229,308	59,726	11,398	1,920	1,178	1,619	405	254
65 and over	118,072	77,695	80,182	11,462	2,466	554	267	314	91	60
Returns of single persons, total	**12,332,062**	**5,874,693**	**5,789,288**	**1,409,096**	**200,544**	**41,086**	**17,872**	**27,261**	**6,913**	**4,837**
Under 26	1,466,363	399,278	206,206	32,294	3,939	951	394	736	144	117
26 under 35	3,355,339	1,520,558	1,330,243	273,452	20,903	3,373	1,347	2,250	633	473
35 under 45	1,763,523	887,177	942,137	223,652	31,453	4,972	2,260	3,078	724	516
45 under 55	1,603,648	750,886	815,861	211,940	29,017	6,582	2,905	4,236	976	704
55 under 65	1,804,521	925,661	993,000	251,151	43,209	9,923	4,206	6,317	1,707	1,099
65 and over	2,338,668	1,391,133	1,501,841	416,607	72,022	15,284	6,760	10,644	2,729	1,928

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

[1] Age for joint returns was based on the primary taxpayer's age.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total wages		Taxable interest		Tax-exempt interest		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**7,535,262**	**82,137,098**	**6,902,896**	**72,529,417**	**849,545**	**348,169**	**59,409**	**114,147**	**734,042**	**2,218,606**
No adjusted gross income	125,236	-736,473	12,532	41,375	25,861	1,344	* 3,262	* 1,458	49,660	37,777
$1 under $1,000	325,335	176,257	178,162	122,570	64,847	4,624	* 3,028	* 7,087	63,917	24,906
$1,000 under $2,000	434,132	661,202	355,970	549,844	38,942	1,947	* 4,031	* 1,829	42,930	42,277
$2,000 under $3,000	518,015	1,303,755	455,369	1,123,375	52,014	3,095	* 4,044	* 1,994	55,534	37,522
$3,000 under $4,000	516,864	1,816,264	480,943	1,651,788	58,751	4,584	** 6,603	** 2,941	47,173	61,078
$4,000 under $5,000	533,631	2,397,178	513,885	2,233,975	60,153	4,040	**	**	39,502	31,486
$5,000 under $10,000	2,108,717	15,509,108	2,025,177	14,417,298	202,298	24,596	9,699	2,092	164,104	183,745
$10,000 under $20,000	2,061,234	28,777,431	2,021,014	27,439,751	191,580	49,321	11,121	11,012	139,218	301,618
$20,000 under $30,000	588,728	14,208,752	568,605	13,123,365	82,673	15,508	* 4,222	* 4,116	61,640	241,820
$30,000 under $50,000	248,674	9,131,983	232,907	7,933,176	43,088	64,204	* 4,048	* 6,636	42,066	332,854
$50,000 under $200,000	70,342	5,280,362	56,217	3,405,450	26,055	91,555	8,155	66,047	25,776	525,621
$200,000 or more	4,353	3,611,280	2,115	487,451	3,283	83,353	1,196	8,935	2,522	397,902

Size of adjusted gross income	Qualified dividends		Business or profession [1]				Capital gain distributions [2]		Sales of capital assets [2]	
			Net income		Net loss				Taxable net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	**692,921**	**1,718,444**	**466,550**	**3,046,988**	**91,717**	**850,583**	**346,738**	**608,134**	**406,261**	**2,753,317**
No adjusted gross income	47,037	27,688	* 2,061	* 7,273	** 29,933	** 447,837	19,054	13,689	* 2,722	* 12,401
$1 under $1,000	60,892	18,696	69,606	36,083	**	**	25,362	15,129	27,225	9,707
$1,000 under $2,000	41,921	30,117	49,587	69,147	** 5,468	** 2,696	24,686	17,749	21,121	11,128
$2,000 under $3,000	51,987	29,047	35,503	74,837	**	**	26,696	21,187	33,233	30,992
$3,000 under $4,000	47,173	45,753	25,448	54,407	** 5,937	** 22,642	28,225	35,114	28,196	27,609
$4,000 under $5,000	38,493	22,670	20,822	52,768	**	**	15,689	19,418	21,201	32,745
$5,000 under $10,000	149,902	115,106	122,587	467,220	16,907	37,093	87,296	92,025	110,865	186,597
$10,000 under $20,000	130,135	221,676	85,942	346,378	17,411	145,115	65,696	97,903	85,828	249,096
$20,000 under $30,000	58,608	187,620	30,619	280,712	* 7,959	* 25,030	26,092	59,881	34,250	232,662
$30,000 under $50,000	39,500	245,211	15,880	208,193	* 3,992	* 22,552	18,200	49,709	27,283	365,403
$50,000 under $200,000	24,766	460,774	* 6,333	* 286,380	* 4,075	* 130,183	8,697	148,857	12,062	558,047
$200,000 or more	2,508	314,085	2,161	1,163,589	* 34	* 17,437	1,046	37,471	2,274	1,036,929

Footnotes at end of table.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Sales of capital assets [2]		Other income [3]				Total statutory adjustments		Total standard deduction	
	Taxable net loss		Net gain		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns	**238,339**	**361,437**	**380,605**	**2,259,095**	**15,185**	**217,035**	**445,851**	**318,423**	**7,353,172**	**58,922,113**
No adjusted gross income	54,340	120,833	5,492	80,100	5,716	198,183	* 2,059	* 139,385	0	0
$1 under $1,000	20,097	23,561	14,673	5,695	** 9,333	** 15,131	36,513	3,521	321,812	404,643
$1,000 under $2,000	13,246	18,621	23,041	26,236	**	**	55,667	17,656	429,091	816,653
$2,000 under $3,000	14,247	15,011	25,720	39,773	**	**	39,613	6,628	516,458	1,446,744
$3,000 under $4,000	15,948	19,788	19,401	55,340	**	**	26,281	5,473	511,516	1,923,665
$4,000 under $5,000	12,268	10,267	20,185	30,849	**	**	18,926	9,338	531,559	2,527,106
$5,000 under $10,000	35,041	44,576	90,846	250,335	**	**	120,769	36,684	2,101,653	15,800,952
$10,000 under $20,000	29,759	37,001	98,757	290,221	**	**	96,241	61,775	2,053,156	25,029,109
$20,000 under $30,000	26,300	37,134	42,371	255,082	**	**	28,698	22,476	583,127	7,318,065
$30,000 under $50,000	8,626	16,825	18,820	207,127	0	0	17,898	10,288	246,516	2,962,085
$50,000 under $200,000	7,704	17,236	19,434	526,638	* 81	* 832	* 3,015	* 4,279	56,312	677,649
$200,000 or more	763	585	1,865	491,697	54	2,888	171	921	1,972	15,443

Size of adjusted gross income	Total itemized deductions		Tentative income tax		Tentative income tax for returns with "kiddie tax"		Total credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns	**56,854**	**435,197**	**2,336,107**	**3,586,640**	**232,649**	**1,007,828**	**122,537**	**66,955**	**2,330,078**	**3,589,524**
No adjusted gross income	0	0	0	0	0	0	0	0	0	0
$1 under $1,000	* 3,522	* 8,219	0	0	0	0	0	0	0	0
$1,000 under $2,000	** 6,598	** 32,180	13,096	505	0	0	0	0	13,096	505
$2,000 under $3,000	**	**	27,809	2,397	14,137	1,341	* 5,612	* 139	24,771	2,258
$3,000 under $4,000	* 5,348	* 15,238	35,244	6,015	24,216	4,851	* 7,059	* 295	33,246	5,720
$4,000 under $5,000	* 2,072	* 10,739	26,795	4,331	10,643	2,679	* 5,601	* 46	26,795	4,285
$5,000 under $10,000	* 7,065	* 68,063	115,019	40,125	51,025	27,652	18,770	1,058	115,019	39,067
$10,000 under $20,000	* 8,079	* 34,609	1,209,484	429,980	69,693	87,554	31,308	2,164	1,209,484	427,816
$20,000 under $30,000	* 5,601	* 38,218	588,387	732,001	33,849	92,268	19,686	2,534	587,402	729,466
$30,000 under $50,000	* 2,159	* 6,028	246,705	700,767	15,305	104,230	23,265	18,359	246,705	682,450
$50,000 under $200,000	14,030	144,830	69,233	704,849	11,285	233,863	9,588	7,867	69,232	698,655
$200,000 or more	2,381	77,072	4,336	965,671	2,496	453,391	1,648	34,494	4,329	999,301

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes farm income or loss and partnership and S corporation income or loss.

[2] Includes capital gain distributions reported on Form 1040 and Schedule D.

[3] Other income includes state income tax refunds, alimony received, taxable Individual Retirement Arrangement distributions, taxable pensions and annuities, unemployment compensation (minus exclusion amounts), taxable Social Security benefits, foreign earned income exclusion, net operating loss, gambling earnings, cancellation of debt, taxable health saving account distributions, section 965 income, limitation on business losses, global intangible low tax income, supplemental schedule (Form 4797) gain, rental and royalty income, real estate mortgage investment conduit, and other income.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income (AGI)	Number of returns	Adjusted gross income less deficit	Total income		Total wages							
					Total [1]		Total from Form W-2 wages		Household employee wages not reported on Form W-2		Tip income not reported on Form W-2 wages	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**15,290,841**	**4,809,079,320**	**15,290,841**	**4,858,024,270**	**11,838,511**	**2,344,500,191**	**11,323,602**	**2,242,101,707**	**4,723**	**14,257**	*** 2,667**	*** 6,394**
Under $5,000	106,861	244,775	106,861	284,679	22,561	373,671	22,216	344,764	0	0	0	0
$5,000 under $10,000	104,685	813,004	104,685	876,348	25,523	337,455	20,182	267,303	** 2,999	** 7,420	0	0
$10,000 under $15,000	117,421	1,459,810	117,421	1,502,132	33,622	919,814	31,052	766,499	0	0	0	0
$15,000 under $20,000	157,566	2,768,385	157,566	2,921,670	47,266	1,089,251	44,238	1,021,435	0	0	0	0
$20,000 under $25,000	185,594	4,220,497	185,594	4,320,772	76,252	2,132,800	68,193	1,976,720	0	0	0	0
$25,000 under $30,000	204,094	5,626,517	204,094	5,746,861	111,659	3,473,897	99,406	3,132,659	0	0	0	0
$30,000 under $35,000	216,563	7,046,468	216,563	7,303,156	125,004	4,221,917	118,622	3,979,025	**	**	0	0
$35,000 under $40,000	287,912	10,796,460	287,912	11,039,191	191,022	7,142,526	163,659	6,153,341	0	0	0	0
$40,000 under $45,000	258,971	11,041,461	258,971	11,212,160	176,662	8,124,529	164,458	7,538,210	0	0	0	0
$45,000 under $50,000	306,906	14,584,384	306,906	14,863,653	196,127	9,314,729	180,505	8,622,747	**	**	** 2,654	** 3,346
$50,000 under $55,000	349,573	18,311,163	349,573	18,602,883	255,498	12,536,043	236,990	11,570,516	0	0	0	0
$55,000 under $60,000	356,725	20,536,349	356,725	20,715,965	258,557	13,587,661	247,091	12,948,308	**	**	0	0
$60,000 under $75,000	1,184,833	80,338,477	1,184,833	81,219,176	864,481	53,585,527	830,211	51,265,341	0	0	0	0
$75,000 under $100,000	1,915,665	167,215,326	1,915,665	168,801,966	1,489,352	117,809,896	1,425,982	112,935,731	0	0	**	**
$100,000 under $200,000	4,745,777	672,996,320	4,745,777	680,188,358	3,839,438	475,138,113	3,697,426	458,235,985	* 503	* 2,105	**	**
$200,000 under $500,000	3,330,396	1,011,303,843	3,330,396	1,024,905,606	2,886,241	705,212,782	2,783,790	683,046,290	1,207	3,594	0	0
$500,000 under $1,000,000	902,651	614,056,870	902,651	624,114,025	783,078	369,494,293	758,467	358,683,375	0	0	0	0
$1,000,000 under $1,500,000	230,387	278,356,278	230,387	282,653,733	191,576	131,182,306	183,587	126,498,209	** 13	** 1,138	0	0
$1,500,000 under $2,000,000	101,541	174,681,655	101,541	177,020,707	82,833	69,712,780	78,703	66,725,113	**	**	0	0
$2,000,000 under $5,000,000	153,659	462,982,854	153,659	467,160,800	123,350	149,580,178	115,915	141,449,939	**	**	** 12	** 3,048
$5,000,000 under $10,000,000	42,951	295,094,042	42,951	296,442,692	34,375	76,755,495	31,622	71,295,009	**	**	**	**
$10,000,000 or more	30,108	954,604,383	30,108	956,127,739	24,035	132,774,532	21,289	113,645,187	**	**	**	**
Taxable returns, total	**13,783,612**	**4,737,746,572**	**13,783,612**	**4,784,736,388**	**11,097,679**	**2,304,629,042**	**10,637,239**	**2,205,369,313**	**2,721**	**7,565**	**** 2,667**	**** 6,394**
Nontaxable returns, total	**1,507,229**	**71,332,748**	**1,507,229**	**73,287,882**	**740,832**	**39,871,150**	**686,362**	**36,732,394**	**2,002**	**6,693**	**	**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Total wages—continued						Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
	Taxable dependent care benefits from Form 2441		Wages from Form 8919		Other earned income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**89,241**	**195,811**	**3,236**	**74,757**	**191,321**	**9,248,961**	**9,108,591**	**77,755,762**	**1,887,615**	**31,096,388**	**6,593,418**	**229,520,772**
Under $5,000	0	0	0	0	** 9	** 239	56,639	45,154	10,663	17,065	43,071	115,812
$5,000 under $10,000	0	0	0	0	**	**	52,132	42,736	7,157	14,879	39,207	132,789
$10,000 under $15,000	0	0	0	0	1,564	151,790	57,547	99,938	10,369	53,345	43,715	187,447
$15,000 under $20,000	** 2,094	** 3,810	0	0	0	0	93,702	146,729	15,409	44,637	51,524	276,502
$20,000 under $25,000	**	**	0	0	* 1,052	* 21,375	82,818	71,843	13,303	48,301	59,882	288,055
$25,000 under $30,000	**	**	0	0	2,128	15,585	94,926	132,522	11,443	184,439	50,793	323,140
$30,000 under $35,000	** 1,012	** 611	0	0	* 8	* 1,442	80,353	147,604	11,173	30,421	58,989	269,718
$35,000 under $40,000	0	0	0	0	10	2,111	118,641	161,857	25,577	110,359	74,345	332,642
$40,000 under $45,000	0	0	0	0	6,366	295,332	102,794	125,871	21,212	103,252	69,383	421,533
$45,000 under $50,000	**	**	**	**	* 8	* 1,354	110,389	108,476	20,879	175,254	79,685	513,128
$50,000 under $55,000	0	0	0	0	17	1,773	128,501	104,626	18,673	74,346	76,137	483,181
$55,000 under $60,000	**	**	0	0	1,024	12,028	140,446	89,119	22,290	180,366	78,100	478,653
$60,000 under $75,000	0	0	0	0	6,187	85,696	510,451	567,933	83,496	465,031	317,621	2,171,578
$75,000 under $100,000	* 3,192	* 6,526	0	0	12,533	237,016	922,001	917,095	114,259	596,522	540,340	3,975,532
$100,000 under $200,000	21,055	41,234	** 1,304	** 3,789	40,395	781,380	2,782,197	4,589,201	449,718	3,364,940	1,844,167	17,232,065
$200,000 under $500,000	37,335	78,930	928	8,273	65,666	1,739,444	2,445,451	8,034,078	534,673	5,605,524	1,966,767	32,591,890
$500,000 under $1,000,000	18,789	46,594	518	13,360	27,390	1,466,649	790,917	7,008,839	255,981	4,251,520	704,173	25,949,299
$1,000,000 under $1,500,000	3,003	9,476	* 166	* 3,080	9,426	750,092	219,108	4,420,704	89,493	2,475,857	199,020	14,397,887
$1,500,000 under $2,000,000	991	3,116	* 66	* 811	4,697	353,554	97,358	3,217,122	45,314	1,720,790	89,723	10,123,014
$2,000,000 under $5,000,000	1,401	4,365	189	41,709	8,072	1,307,673	149,929	10,524,837	79,887	4,329,983	138,129	29,277,856
$5,000,000 under $10,000,000	253	803	33	950	2,734	756,788	42,388	7,818,175	25,925	2,438,048	39,903	18,617,402
$10,000,000 or more	114	345	33	2,786	2,035	1,267,640	29,903	29,381,303	20,722	4,811,510	28,744	71,361,648
Taxable returns, total	**84,650**	**187,509**	**3,228**	**74,672**	**181,865**	**8,656,124**	**8,346,001**	**75,637,974**	**1,725,941**	**29,355,040**	**6,063,286**	**222,577,571**
Nontaxable returns, total	**4,591**	**8,303**	*** 8**	*** 85**	**9,456**	**592,836**	**762,590**	**2,117,787**	**161,674**	**1,741,348**	**530,132**	**6,943,201**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**6,269,290**	**178,251,368**	**2,033,399**	**2,769,142**	**45,688**	**3,453,734**	**3,296,698**	**105,672,097**	**6,422,213**	**845,413,848**	**552,389**	**25,895,790**
Under $5,000	38,385	72,219	6,220	15,112	0	0	31,427	-111,873	37,817	116,818	1,198	5,659
$5,000 under $10,000	34,744	76,621	* 5,560	* 3,698	0	0	31,941	64,147	35,715	164,069	3,573	259
$10,000 under $15,000	41,931	150,859	7,924	9,121	0	0	29,615	-114,847	42,647	125,239	2,905	21,649
$15,000 under $20,000	47,405	180,111	14,904	13,289	** 4,007	** 53,607	42,939	139,958	53,854	155,309	4,012	-78,653
$20,000 under $25,000	57,373	185,113	10,425	6,023	**	**	54,001	-41,637	53,007	262,388	3,526	-16,956
$25,000 under $30,000	45,859	223,026	14,870	12,367	**	**	54,547	48,577	49,254	146,624	543	-9,474
$30,000 under $35,000	56,092	162,754	26,190	16,462	**	**	45,013	100,526	63,805	87,942	4,402	-33,106
$35,000 under $40,000	69,278	242,358	28,431	26,809	0	0	62,425	20,787	69,641	400,599	2,177	16,720
$40,000 under $45,000	65,813	275,416	39,951	36,476	** 3,030	** 35,922	58,541	-132,881	67,173	326,291	5,956	-27,828
$45,000 under $50,000	71,057	355,737	53,877	48,477	**	**	61,894	343,486	69,082	236,343	4,010	1,571
$50,000 under $55,000	72,773	351,965	69,357	72,289	**	**	81,130	465,171	84,753	413,473	3,924	50,514
$55,000 under $60,000	71,046	310,077	77,490	65,054	* 4,047	* 131,140	59,989	225,847	70,824	453,400	5,723	-88,023
$60,000 under $75,000	294,109	1,480,933	236,873	254,437	* 6,039	* 110,751	200,692	924,932	300,471	1,204,304	16,234	43,572
$75,000 under $100,000	507,690	2,754,052	433,562	497,424	* 6,986	* 314,428	338,263	2,746,323	504,322	2,045,297	30,716	-1,906
$100,000 under $200,000	1,745,225	12,829,529	791,284	927,553	11,642	969,963	956,033	13,227,246	1,753,514	15,015,491	98,249	155,543
$200,000 under $500,000	1,886,373	25,046,193	176,408	307,742	8,666	1,242,126	797,093	33,980,341	1,939,312	49,722,427	141,881	1,192,589
$500,000 under $1,000,000	681,564	20,049,980	24,681	118,153	* 951	* 325,160	238,261	21,247,380	715,833	56,819,563	89,583	1,516,228
$1,000,000 under $1,500,000	192,963	11,065,248	6,343	38,978	* 145	* 83,865	63,075	9,172,917	204,774	38,879,177	40,278	896,727
$1,500,000 under $2,000,000	87,611	7,687,641	2,913	31,706	* 31	* 11,158	28,098	4,884,956	92,375	30,068,177	22,158	678,029
$2,000,000 under $5,000,000	134,882	22,613,619	4,127	90,725	109	111,191	41,118	9,028,196	143,320	106,228,151	42,685	1,249,495
$5,000,000 under $10,000,000	38,990	14,272,272	1,150	28,699	26	13,877	11,576	3,926,821	41,232	87,065,437	15,121	1,632,237
$10,000,000 or more	28,127	57,865,645	860	148,549	* 9	* 50,546	9,026	5,525,724	29,486	455,477,328	13,535	18,690,947
Taxable returns, total	**5,776,852**	**173,186,835**	**1,890,787**	**2,575,872**	**43,472**	**3,401,942**	**2,877,489**	**104,263,506**	**5,891,527**	**837,378,355**	**507,447**	**26,050,611**
Nontaxable returns, total	**492,438**	**5,064,533**	**142,612**	**193,270**	*** 2,216**	*** 51,791**	**419,209**	**1,408,591**	**530,686**	**8,035,493**	**44,942**	**-154,820**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**2,658,888**	**109,546,612**	**4,106,070**	**175,935,867**	**1,354,110**	**62,203,303**	**732,116**	**20,211,472**	**70,990**	**1,479,870**	**2,707,941**	**704,429,060**
Under $5,000	11,677	57,808	13,211	52,450	7,135	28,335	3,654	69,011	0	0	8,613	-196,033
$5,000 under $10,000	21,014	138,660	29,211	245,542	12,853	80,009	8,847	110,730	0	0	9,581	-279,305
$10,000 under $15,000	25,551	187,891	49,622	441,509	6,221	56,569	4,754	78,018	** 3,356	** -30,154	7,001	-263,263
$15,000 under $20,000	43,739	380,952	63,636	867,784	12,896	47,762	7,083	98,657	**	**	13,879	-183,742
$20,000 under $25,000	37,962	400,159	65,634	1,024,118	14,841	193,823	8,614	159,598	**	**	16,187	-141,042
$25,000 under $30,000	32,776	391,082	56,323	980,798	23,420	330,094	8,169	186,155	**	**	15,574	-293,557
$30,000 under $35,000	33,795	506,040	68,509	1,243,366	11,343	93,594	9,556	167,445	**	**	21,904	-324,817
$35,000 under $40,000	46,008	644,439	74,400	1,382,035	17,954	281,978	9,844	170,243	**	**	17,418	-288,902
$40,000 under $45,000	42,248	561,107	73,070	1,677,990	10,752	165,584	14,222	267,817	* 2,021	* 8,166	23,152	-220,214
$45,000 under $50,000	57,373	895,919	92,115	2,103,493	22,202	293,831	13,081	250,500	* 2,019	* 42,246	12,888	-330,126
$50,000 under $55,000	41,334	509,918	104,336	2,234,553	17,372	360,678	20,454	249,491	* 1,042	* 31,431	31,995	-96,273
$55,000 under $60,000	54,425	918,520	98,994	2,466,546	21,517	209,029	11,038	221,173	* 320	* 2,144	24,187	191,548
$60,000 under $75,000	219,941	3,787,943	372,905	10,878,033	61,327	758,766	59,447	798,473	4,994	-2,590	95,863	-8,265
$75,000 under $100,000	313,714	7,401,396	554,541	20,296,334	85,858	1,214,874	93,861	1,447,086	* 3,619	* 37,921	138,303	831,055
$100,000 under $200,000	868,929	32,323,308	1,385,369	65,989,471	342,958	6,498,360	229,042	3,380,648	25,604	392,009	560,260	10,261,980
$200,000 under $500,000	574,263	36,543,353	778,806	47,339,273	385,121	11,985,055	117,570	4,008,236	18,388	627,497	864,391	63,469,631
$500,000 under $1,000,000	144,898	12,834,998	141,732	9,747,351	151,541	9,850,184	56,728	2,910,602	4,508	191,427	435,378	93,433,944
$1,000,000 under $1,500,000	36,510	3,577,197	34,288	2,613,353	49,694	4,437,241	20,351	1,280,840	2,055	33,220	149,933	65,321,349
$1,500,000 under $2,000,000	16,106	1,755,351	15,214	1,168,587	25,089	3,021,906	9,740	680,812	1,043	21,684	74,411	47,422,540
$2,000,000 under $5,000,000	25,376	3,216,248	22,850	1,738,762	45,529	8,354,492	16,639	1,669,029	1,389	36,965	122,131	132,456,401
$5,000,000 under $10,000,000	6,725	1,229,081	6,509	662,617	15,517	4,587,380	5,293	773,153	355	16,557	37,307	84,678,183
$10,000,000 or more	4,526	1,285,244	4,798	781,900	12,972	9,353,761	4,131	1,233,755	276	71,346	27,585	208,987,968
Taxable returns, total	**2,380,356**	**105,221,210**	**3,673,737**	**167,433,498**	**1,228,415**	**60,280,397**	**641,653**	**18,008,406**	**66,931**	**1,422,010**	**2,498,188**	**711,667,120**
Nontaxable returns, total	**278,532**	**4,325,402**	**432,333**	**8,502,369**	**125,695**	**1,922,906**	**90,463**	**2,203,066**	**4,059**	**57,859**	**209,753**	**-7,238,059**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable Social Security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**202,777**	**28,919,586**	**204,924**	**-7,232,131**	**383,898**	**3,068,197**	**3,555,271**	**82,342,254**	**142,248**	**36,134,812**	**117,593**	**1,781,643**
Under $5,000	**	**	2,837	-104,758	** 3,044	** 24,440	* 380	* 1,887	3,044	127,616	0	0
$5,000 under $10,000	** 1,064	** -7,662	* 1,106	* -793	**	**	11,268	22,573	2,925	66,577	**	**
$10,000 under $15,000	* 1,698	* -2,297	2,527	-53,693	* 2,091	* 11,334	24,747	76,532	5,197	146,565	0	0
$15,000 under $20,000	* 1,046	* -5,878	1,734	-205,353	* 2,005	* 8,277	75,576	184,900	5,256	60,646	** 15	** 178
$20,000 under $25,000	* 2,246	* 27,007	1,866	-55,397	* 2,997	* 52,808	90,302	331,898	10,194	277,719	* 1,009	* 1,366
$25,000 under $30,000	2,028	-8,289	1,848	-107,627	* 4,211	* 104,719	73,647	344,329	2,965	139,640	* 1,997	* 12,859
$30,000 under $35,000	* 5	* -841	2,533	-69,892	11,865	55,735	81,421	652,231	4,594	65,921	* 44	* 262
$35,000 under $40,000	1,138	1,608	2,476	-69,431	9,386	79,630	85,008	803,183	5,840	141,503	** 310	** 3,937
$40,000 under $45,000	* 202	* 1,263	2,759	-202,261	10,125	44,698	72,547	859,417	5,702	386,043	**	**
$45,000 under $50,000	* 1,349	* 18,929	2,678	-7,615	8,624	75,017	103,388	1,358,016	6,121	214,474	* 1,253	* 7,202
$50,000 under $55,000	* 6	* -1,459	3,447	-46,395	12,097	70,994	98,530	1,476,059	1,375	147,459	* 2,054	* 3,638
$55,000 under $60,000	* 4,029	* 35,285	2,512	-97,066	13,064	116,362	106,235	1,799,275	2,139	59,228	3,164	10,434
$60,000 under $75,000	4,863	68,039	9,996	-141,125	43,556	257,021	340,951	6,351,033	13,015	683,838	6,525	34,214
$75,000 under $100,000	7,927	175,966	22,868	-529,360	47,617	323,190	470,307	10,623,932	9,956	793,057	7,507	24,960
$100,000 under $200,000	42,422	745,940	53,640	-1,363,683	127,494	1,069,214	1,110,844	30,743,733	22,761	2,665,449	26,150	291,945
$200,000 under $500,000	68,067	3,375,652	55,242	-857,428	69,597	631,812	573,259	18,170,215	19,489	4,244,349	23,930	195,982
$500,000 under $1,000,000	26,487	2,656,450	17,855	-974,716	12,504	112,351	136,187	4,798,041	8,894	3,503,183	11,587	94,139
$1,000,000 under $1,500,000	11,440	1,642,168	6,132	-467,359	2,333	20,600	39,389	1,411,300	3,770	2,407,131	7,010	95,993
$1,500,000 under $2,000,000	6,043	1,121,825	2,986	-218,535	509	3,802	17,872	666,063	1,981	1,774,410	4,277	67,646
$2,000,000 under $5,000,000	11,583	4,461,101	5,023	-623,815	630	4,674	28,980	1,099,822	4,001	4,537,915	10,335	155,896
$5,000,000 under $10,000,000	4,717	3,635,333	1,599	-370,437	101	1,038	8,338	320,780	1,495	2,856,156	4,993	257,381
$10,000,000 or more	4,420	10,979,447	1,258	-665,395	49	480	6,095	247,036	1,534	10,835,932	5,430	523,611
Taxable returns, total	**188,263**	**28,957,237**	**178,203**	**-6,114,520**	**331,424**	**2,588,016**	**3,113,328**	**77,597,406**	**84,987**	**32,868,381**	**110,130**	**1,716,333**
Nontaxable returns, total	**14,514**	**-37,651**	**26,721**	**-1,117,610**	**52,474**	**480,181**	**441,943**	**4,744,848**	**57,261**	**3,266,431**	**7,462**	**65,310**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**82,817**	**152,857**	**14,490**	**1,505,633**	**709,159**	**50,494,816**	**1,329,709**	**20,156,354**	**3,992,271**	**48,944,950**
Under $5,000	0	0	** 5	** 843	* 3,278	* 9,282	3,514	25,255	20,120	39,904
$5,000 under $10,000	0	0	**	**	* 3,356	* 27,695	4,273	16,061	24,462	63,344
$10,000 under $15,000	** 1,972	** 1,248	* 1,016	* 114,131	* 2,050	* 15,386	9,295	14,878	25,463	42,321
$15,000 under $20,000	0	0	* 10	* 1,426	8,903	164,432	9,811	-902	34,559	153,284
$20,000 under $25,000	0	0	* 3	* 535	10,514	132,315	19,535	40,696	37,478	100,275
$25,000 under $30,000	0	0	* 9	* 1,687	* 7,063	* 171,984	10,770	-23,409	39,861	120,344
$30,000 under $35,000	**	**	14	2,353	17,123	360,322	8,988	35,814	51,330	256,688
$35,000 under $40,000	** 3,027	** 5,616	12	2,116	13,538	290,199	8,885	27,053	48,722	242,731
$40,000 under $45,000	**	**	2,041	226,266	13,652	218,878	10,324	1,421	48,828	170,699
$45,000 under $50,000	**	**	12	1,888	16,308	216,576	19,745	30,881	67,059	279,270
$50,000 under $55,000	0	0	11	1,734	9,452	239,090	16,545	-30,311	81,253	291,720
$55,000 under $60,000	0	0	16	2,526	20,613	297,515	12,266	-42,324	65,844	179,616
$60,000 under $75,000	* 2,044	* 8,210	1,107	123,256	68,978	1,378,208	72,405	202,918	248,566	880,699
$75,000 under $100,000	* 6,037	* 4,989	405	47,384	70,284	1,107,692	115,100	712,172	373,650	1,586,640
$100,000 under $200,000	33,061	55,248	2,799	274,953	226,662	7,666,613	363,805	2,020,221	1,135,287	7,192,038
$200,000 under $500,000	26,343	53,894	3,308	314,796	164,079	10,292,979	363,422	4,285,548	1,037,386	13,601,763
$500,000 under $1,000,000	7,717	16,474	2,133	210,984	32,086	6,864,065	141,044	3,070,219	364,995	10,057,156
$1,000,000 under $1,500,000	1,417	3,349	387	45,318	8,642	3,334,068	46,196	1,563,771	112,024	4,297,455
$1,500,000 under $2,000,000	517	1,531	227	24,515	3,958	1,946,301	22,937	929,525	52,571	2,339,052
$2,000,000 under $5,000,000	474	1,270	640	71,926	6,088	5,603,347	42,694	2,882,221	81,336	4,177,946
$5,000,000 under $10,000,000	136	794	180	19,724	1,555	3,145,125	15,013	1,613,318	24,105	1,348,650
$10,000,000 or more	72	235	154	17,271	977	7,012,745	13,140	2,781,324	17,371	1,523,356
Taxable returns, total	**81,772**	**152,475**	**11,404**	**1,151,781**	**623,646**	**46,187,767**	**1,220,221**	**19,830,594**	**3,609,379**	**46,989,816**
Nontaxable returns, total	**1,045**	**383**	**3,085**	**353,853**	**85,513**	**4,307,049**	**109,488**	**325,759**	**382,891**	**1,955,134**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Itemized deductions—continued										
	Total [3]	Medical and dental expenses deduction						Taxes paid deduction			
		Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Total		Total state and local taxes	
										Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**668,001,764**	**3,983,082**	**92,946,111**	**3,983,082**	**120,988,136**	**3,979,042**	**28,042,025**	**15,079,029**	**125,205,903**	**15,033,846**	**396,877,843**
Under $5,000	2,212,245	66,399	1,191,699	66,399	1,202,437	62,355	10,737	93,031	409,873	92,021	468,533
$5,000 under $10,000	11,186,695	70,113	10,098,694	70,113	10,139,280	70,113	40,586	99,629	424,919	98,619	516,993
$10,000 under $15,000	2,765,492	84,637	1,617,799	84,637	1,696,521	84,637	78,722	111,410	507,176	110,403	544,457
$15,000 under $20,000	3,989,446	119,212	1,835,915	119,212	1,993,208	119,212	157,293	148,532	693,372	148,531	812,445
$20,000 under $25,000	5,050,663	127,977	2,419,602	127,977	2,638,259	127,977	218,657	177,112	905,356	176,103	1,145,069
$25,000 under $30,000	5,703,689	133,921	2,830,226	133,921	3,107,240	133,921	277,015	193,039	993,800	191,024	1,179,947
$30,000 under $35,000	6,541,344	141,187	2,811,061	141,187	3,156,446	141,187	345,385	204,479	1,016,026	202,461	1,094,074
$35,000 under $40,000	7,952,987	176,025	3,276,238	176,025	3,771,170	176,025	494,932	265,330	1,566,235	262,300	1,762,967
$40,000 under $45,000	6,898,437	144,236	2,549,754	144,236	3,011,339	144,236	461,584	249,907	1,405,499	248,895	1,557,427
$45,000 under $50,000	8,705,806	169,405	3,471,236	169,405	4,074,881	169,405	603,646	301,730	1,746,619	299,706	1,897,470
$50,000 under $55,000	9,715,135	169,006	3,173,483	169,006	3,836,231	169,006	662,747	339,363	2,042,133	337,088	2,273,534
$55,000 under $60,000	9,911,024	156,340	2,996,137	156,340	3,669,549	156,340	673,412	352,685	2,221,807	352,640	2,391,655
$60,000 under $75,000	32,025,449	493,012	8,982,950	493,012	11,480,491	493,012	2,497,541	1,162,475	7,755,846	1,160,243	8,964,110
$75,000 under $100,000	53,445,883	589,529	12,134,303	589,529	15,979,554	589,529	3,845,250	1,896,368	14,632,617	1,891,180	17,717,861
$100,000 under $200,000	151,517,219	1,040,043	21,689,680	1,040,043	32,277,299	1,040,043	10,587,619	4,707,248	41,594,496	4,692,845	60,242,953
$200,000 under $500,000	136,240,610	278,713	9,579,720	278,713	15,279,634	278,713	5,699,914	3,321,050	32,118,348	3,314,681	85,223,975
$500,000 under $1,000,000	54,792,042	19,750	1,776,927	19,750	2,729,821	19,750	952,895	898,621	8,914,959	898,216	68,703,441
$1,000,000 under $1,500,000	21,274,748	2,220	259,973	2,220	457,210	2,220	197,238	229,745	2,308,379	229,656	21,851,968
$1,500,000 under $2,000,000	12,194,361	771	109,843	771	208,301	771	98,458	101,270	1,012,061	101,270	13,145,596
$2,000,000 under $5,000,000	29,514,407	544	120,686	544	236,937	547	116,251	153,198	1,580,393	153,186	33,682,137
$5,000,000 under $10,000,000	18,019,722	39	18,806	39	38,147	39	19,341	42,827	478,695	42,813	19,793,471
$10,000,000 or more	78,344,359	* 3	* 1,380	* 3	* 4,181	* 3	* 2,801	29,981	877,295	29,965	51,907,760
Taxable returns, total	**589,501,631**	**2,987,125**	**51,632,868**	**2,987,125**	**76,641,311**	**2,987,128**	**25,008,444**	**13,653,896**	**116,768,661**	**13,614,254**	**384,453,855**
Nontaxable returns, total	**78,500,133**	**995,957**	**41,313,243**	**995,957**	**44,346,825**	**991,914**	**3,033,581**	**1,425,132**	**8,437,243**	**1,419,592**	**12,423,988**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Itemized deductions—continued											
	Taxes paid deduction—continued											
	Total state and local taxes—continued										Limited state and local taxes	
	State and local income taxes or general sales taxes						Real estate taxes		Personal property taxes			
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**14,642,239**	**285,855,252**	**10,988,927**	**257,354,764**	**3,653,312**	**28,500,488**	**12,922,862**	**106,876,443**	**5,698,771**	**4,514,383**	**15,033,846**	**121,664,967**
Under $5,000	74,988	92,845	26,571	59,953	48,417	32,892	58,876	367,851	25,311	7,837	92,021	407,315
$5,000 under $10,000	91,913	158,486	31,007	105,836	60,906	52,650	63,089	351,819	21,315	9,222	98,619	420,126
$10,000 under $15,000	102,922	123,940	40,264	82,289	62,658	41,651	75,383	411,469	30,370	13,191	110,403	453,649
$15,000 under $20,000	138,381	223,526	56,624	136,023	81,757	87,502	94,124	554,905	34,235	34,014	148,531	688,261
$20,000 under $25,000	159,208	357,961	78,227	219,740	80,981	138,220	118,916	740,767	62,230	50,933	176,103	867,013
$25,000 under $30,000	181,096	400,240	112,058	289,210	69,038	111,030	123,859	729,232	60,026	58,765	191,024	922,208
$30,000 under $35,000	193,028	372,081	102,258	228,824	90,770	143,257	135,113	661,642	70,326	67,739	202,461	970,762
$35,000 under $40,000	256,193	696,402	146,275	523,540	109,919	172,862	181,762	983,136	87,710	104,478	262,300	1,425,924
$40,000 under $45,000	232,414	595,422	143,845	465,899	88,569	129,523	171,788	878,695	90,515	83,310	248,895	1,304,010
$45,000 under $50,000	281,486	634,387	175,834	470,460	105,651	163,928	220,013	1,171,434	114,671	97,737	299,706	1,633,225
$50,000 under $55,000	332,788	873,257	223,652	665,647	109,135	207,610	244,422	1,282,934	127,091	124,858	337,088	1,954,146
$55,000 under $60,000	347,161	877,681	244,331	718,738	102,830	158,943	266,461	1,354,048	138,451	159,954	352,640	2,100,845
$60,000 under $75,000	1,119,510	3,755,315	785,403	3,143,733	334,107	611,581	958,968	4,893,705	452,265	346,699	1,160,243	7,467,063
$75,000 under $100,000	1,832,471	8,028,368	1,428,810	7,250,442	403,661	777,926	1,632,361	9,182,550	765,486	561,144	1,891,180	14,302,629
$100,000 under $200,000	4,605,804	32,318,752	3,673,771	29,975,406	932,034	2,343,346	4,208,040	26,839,414	1,912,309	1,225,725	4,692,845	40,873,147
$200,000 under $500,000	3,256,907	54,965,415	2,587,766	52,499,008	669,142	2,466,407	3,046,358	29,283,902	1,281,213	1,043,184	3,314,681	31,705,313
$500,000 under $1,000,000	885,494	55,655,180	693,906	35,533,301	191,587	20,121,880	826,870	12,750,661	290,481	297,764	898,216	8,752,848
$1,000,000 under $1,500,000	227,065	17,567,490	178,881	17,378,132	48,184	189,358	208,376	4,208,736	61,743	75,761	229,656	2,240,629
$1,500,000 under $2,000,000	100,173	10,926,197	78,538	10,837,281	21,636	88,916	90,531	2,182,570	24,694	36,829	101,270	984,611
$2,000,000 under $5,000,000	151,311	29,410,023	121,487	29,273,724	29,825	136,299	134,974	4,206,821	34,056	65,424	153,186	1,487,372
$5,000,000 under $10,000,000	42,322	18,121,000	34,565	18,054,598	7,757	66,402	36,961	1,651,157	8,755	22,279	42,813	414,620
$10,000,000 or more	29,603	49,701,285	24,856	49,442,981	4,747	258,304	25,619	2,188,994	5,518	27,536	29,965	289,252
Taxable returns, total	**13,322,551**	**280,597,706**	**10,330,041**	**253,151,131**	**2,992,511**	**27,446,575**	**11,949,472**	**100,100,423**	**5,261,519**	**4,074,587**	**13,614,254**	**113,692,123**
Nontaxable returns, total	**1,319,687**	**5,257,546**	**658,886**	**4,203,633**	**660,801**	**1,053,913**	**973,390**	**6,776,020**	**437,252**	**439,795**	**1,419,592**	**7,972,844**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Itemized deductions—continued											
	Taxes paid deduction—continued		Interest paid deduction									
	Other taxes		Total		Total mortgage interest and points							
					Total		Home mortgage interest					
							Total		Paid to financial institutions		Paid to individuals	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**849,000**	**3,172,702**	**11,900,478**	**170,451,254**	**11,648,956**	**146,987,431**	**11,629,555**	**145,435,728**	**11,472,688**	**142,386,128**	**281,475**	**3,050,732**
Under $5,000	* 3,012	* 2,558	51,464	528,925	49,331	509,798	49,012	494,627	**	**	**	**
$5,000 under $10,000	* 4,293	* 2,260	59,062	541,072	53,786	535,463	53,786	530,166	** 99,840	** 937,600	** 3,943	** 87,193
$10,000 under $15,000	* 2,189	* 49,384	51,798	470,520	51,388	468,424	50,378	467,388	48,362	454,274	* 2,057	* 13,114
$15,000 under $20,000	3,744	5,111	71,368	986,622	69,179	954,554	69,179	953,867	68,164	932,174	* 1,016	* 21,693
$20,000 under $25,000	9,194	33,751	98,851	1,053,476	96,389	1,050,848	96,021	1,044,906	91,982	980,385	* 6,059	* 64,521
$25,000 under $30,000	14,407	63,303	88,288	1,043,256	87,201	1,036,647	87,201	1,034,852	80,731	938,936	* 6,469	* 95,915
$30,000 under $35,000	10,087	37,875	115,643	1,428,075	112,544	1,396,146	112,541	1,147,577	112,102	1,141,338	* 442	* 6,239
$35,000 under $40,000	21,163	119,260	155,104	1,409,854	153,739	1,384,557	153,739	1,347,943	148,688	1,283,088	7,073	64,855
$40,000 under $45,000	14,550	101,490	147,781	1,526,699	146,523	1,485,658	145,538	1,456,726	144,529	1,449,337	* 2,319	* 7,389
$45,000 under $50,000	24,292	107,305	185,527	1,915,643	181,958	1,896,617	181,958	1,885,532	178,934	1,856,344	* 4,491	* 29,188
$50,000 under $55,000	15,598	80,472	227,511	2,249,005	225,329	2,204,888	224,320	2,164,241	221,011	2,107,673	4,326	56,567
$55,000 under $60,000	32,277	120,933	237,310	2,551,086	234,896	2,494,005	233,844	2,455,604	229,804	2,426,589	5,096	29,014
$60,000 under $75,000	99,705	257,175	856,172	8,089,430	849,155	8,014,279	848,002	7,917,811	828,815	7,670,567	28,779	247,244
$75,000 under $100,000	120,106	275,786	1,515,059	14,761,951	1,507,287	14,686,501	1,504,094	14,439,702	1,484,495	14,140,449	34,974	300,386
$100,000 under $200,000	285,725	580,411	3,879,650	44,357,448	3,839,360	43,539,510	3,836,302	43,076,729	3,799,012	42,278,661	80,943	798,068
$200,000 under $500,000	132,462	344,509	2,905,042	46,070,656	2,843,253	43,718,672	2,840,097	43,488,414	2,816,113	42,853,445	57,506	634,969
$500,000 under $1,000,000	34,408	161,946	789,774	16,157,584	754,030	13,907,804	751,961	13,846,540	740,083	13,540,884	20,501	305,655
$1,000,000 under $1,500,000	8,540	67,731	194,860	4,904,980	176,927	3,439,568	176,048	3,428,384	171,863	3,322,305	5,987	106,079
$1,500,000 under $2,000,000	3,968	27,451	84,193	2,505,822	73,972	1,445,924	73,746	1,442,720	71,689	1,393,681	2,844	49,039
$2,000,000 under $5,000,000	6,143	92,890	126,085	5,267,640	102,714	2,014,589	102,107	2,010,572	98,451	1,916,143	4,677	94,429
$5,000,000 under $10,000,000	1,698	63,110	35,016	2,932,702	25,297	504,869	25,106	503,857	24,086	480,373	1,228	23,483
$10,000,000 or more	1,440	577,988	24,920	9,698,806	14,698	298,109	14,576	297,571	13,934	281,879	745	15,692
Taxable returns, total	**778,340**	**2,757,676**	**11,070,094**	**157,741,567**	**10,849,919**	**135,310,044**	**10,833,351**	**134,194,200**	**10,693,631**	**131,595,819**	**252,668**	**2,599,513**
Nontaxable returns, total	**70,661**	**415,026**	**830,383**	**12,709,687**	**799,037**	**11,677,387**	**796,204**	**11,241,528**	**779,058**	**10,790,309**	**28,808**	**451,219**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Itemized deductions—continued											
	Interest paid deduction—continued				Contributions deduction							
	Total mortgage interest and points		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years	
	Deductible points											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	**783,871**	**1,221,468**	**823,414**	**23,463,823**	**12,179,939**	**222,384,855**	**11,214,315**	**155,874,059**	**6,492,462**	**119,963,756**	**242,502**	**12,579,080**
Under $5,000	* 4,562	* 15,169	2,647	19,128	46,941	34,841	40,595	26,130	14,809	21,836	2,514	3,017
$5,000 under $10,000	* 801	* 1,087	7,014	5,608	44,917	92,549	40,359	72,265	15,582	35,243	6,518	10,849
$10,000 under $15,000	5,099	530	517	2,096	67,092	159,177	60,752	129,615	22,438	31,041	2,546	6,573
$15,000 under $20,000	5,968	687	4,503	32,067	88,049	281,706	76,607	213,730	38,211	48,302	6,284	22,956
$20,000 under $25,000	4,891	4,307	6,203	2,628	120,027	456,754	102,514	285,755	65,052	129,033	11,754	55,937
$25,000 under $30,000	2,562	161	3,116	6,609	132,800	553,969	115,213	432,049	67,384	105,407	5,840	34,261
$30,000 under $35,000	* 83	* 10	4,921	31,929	151,769	663,476	140,201	502,151	72,280	130,748	5,276	37,594
$35,000 under $40,000	7,235	30,875	1,985	25,298	198,007	1,255,200	170,652	920,953	101,129	234,515	21,296	104,671
$40,000 under $45,000	6,682	27,204	1,818	41,041	188,265	1,068,181	168,954	823,617	94,241	135,799	14,877	108,956
$45,000 under $50,000	5,359	9,677	5,841	19,026	221,978	1,311,148	202,297	939,295	116,214	292,003	7,762	85,173
$50,000 under $55,000	18,003	29,034	5,906	44,117	247,046	1,509,675	221,321	1,130,849	131,182	564,373	7,821	31,893
$55,000 under $60,000	15,527	34,632	5,317	57,081	276,278	1,751,614	242,980	1,367,567	150,992	353,787	3,819	30,413
$60,000 under $75,000	56,040	86,173	17,566	75,151	890,000	5,401,166	797,251	4,056,258	496,896	1,264,739	19,714	166,574
$75,000 under $100,000	93,484	207,703	24,093	75,449	1,473,990	9,073,536	1,333,311	7,176,002	823,945	1,621,297	27,374	303,384
$100,000 under $200,000	254,469	462,742	135,930	817,938	3,831,570	34,781,128	3,509,766	29,989,233	2,123,200	5,051,629	47,536	723,218
$200,000 under $500,000	209,391	230,258	243,423	2,351,984	2,868,979	37,531,722	2,701,342	31,022,357	1,551,798	6,990,468	28,453	1,079,337
$500,000 under $1,000,000	63,244	61,264	149,065	2,249,781	810,992	20,333,029	779,181	15,263,020	386,405	5,009,120	9,941	947,642
$1,000,000 under $1,500,000	14,580	11,185	63,164	1,465,411	211,235	10,226,379	206,032	6,867,580	94,576	4,451,663	4,670	745,628
$1,500,000 under $2,000,000	5,449	3,204	33,899	1,059,899	94,711	6,269,622	92,682	4,181,568	39,242	5,038,280	2,063	449,334
$2,000,000 under $5,000,000	7,848	4,017	64,268	3,253,050	144,922	16,801,653	142,715	10,660,307	57,681	9,257,153	3,908	1,368,991
$5,000,000 under $10,000,000	1,724	1,012	22,872	2,427,833	41,137	11,261,823	40,664	6,609,306	16,480	20,915,357	1,282	854,993
$10,000,000 or more	870	538	19,347	9,400,697	29,233	61,566,506	28,925	33,204,451	12,724	58,281,963	1,255	5,407,687
Taxable returns, total	**732,412**	**1,055,507**	**763,793**	**22,431,523**	**11,229,336**	**214,634,750**	**10,352,573**	**149,764,497**	**6,045,273**	**118,254,262**	**177,637**	**11,968,946**
Nontaxable returns, total	**51,458**	**165,961**	**59,621**	**1,032,300**	**950,604**	**7,750,104**	**861,742**	**6,109,562**	**447,189**	**1,709,494**	**64,864**	**610,133**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Itemized deductions—continued						Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions									
	Total [4]		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**1,048,972**	**55,143,113**	**662,030**	**45,138,786**	**370,026**	**6,811,129**	**14,467,520**	**4,058,595,053**	**109,919**	**2,860,942**
Under $5,000	3,233	46,615	* 1,125	* 1,896	* 2,105	* 43,051	15,122	20,667	** 151	** 5,797
$5,000 under $10,000	4,143	29,456	* 3,056	* 27,272	1,087	2,185	13,619	72,822	0	0
$10,000 under $15,000	* 2,086	* 10,819	* 2,049	* 10,767	* 37	* 52	23,824	177,623	**	**
$15,000 under $20,000	8,940	191,831	7,890	160,255	* 1,050	* 31,576	55,530	313,222	0	0
$20,000 under $25,000	16,129	215,475	9,505	130,053	7,650	85,422	95,103	605,715	** 269	** 13,235
$25,000 under $30,000	10,046	282,438	* 7,033	* 168,936	* 994	* 70,160	136,285	1,310,740	**	**
$30,000 under $35,000	28,369	622,706	17,119	348,291	11,054	244,266	158,323	1,797,838	** 48	** 166
$35,000 under $40,000	23,775	445,356	13,198	279,322	10,578	166,035	253,832	3,774,066	**	**
$40,000 under $45,000	22,069	334,818	11,635	201,197	10,434	133,620	237,147	4,562,860	** 114	** 620
$45,000 under $50,000	16,677	219,815	13,284	171,390	4,377	48,309	281,721	6,425,106	**	**
$50,000 under $55,000	20,577	675,368	8,451	236,079	11,117	417,187	322,880	9,016,973	** 37	** 69
$55,000 under $60,000	26,552	390,352	18,293	291,622	8,259	98,730	336,688	11,299,909	**	**
$60,000 under $75,000	90,319	1,653,078	65,819	1,241,270	23,381	376,663	1,155,080	48,562,893	63	2,948
$75,000 under $100,000	101,447	2,142,277	65,504	1,049,017	33,894	789,442	1,880,281	114,845,163	429	6,175
$100,000 under $200,000	282,602	8,969,810	211,629	6,670,924	62,077	1,420,191	4,717,643	516,117,674	7,020	76,374
$200,000 under $500,000	223,542	10,566,863	158,032	9,189,630	63,307	730,803	3,325,584	859,616,242	17,843	424,059
$500,000 under $1,000,000	74,011	7,483,211	29,652	6,312,829	43,377	709,854	900,944	548,674,057	16,029	444,044
$1,000,000 under $1,500,000	29,415	3,497,564	7,659	2,921,410	21,370	365,447	230,133	249,763,002	15,148	350,734
$1,500,000 under $2,000,000	14,810	2,202,255	3,463	1,879,679	11,248	125,454	101,386	156,914,212	14,790	326,607
$2,000,000 under $5,000,000	29,755	5,668,404	5,472	5,067,903	24,229	411,643	153,435	416,020,176	25,649	559,937
$5,000,000 under $10,000,000	10,804	3,288,928	1,353	2,956,417	9,488	198,481	42,897	264,749,335	6,819	199,256
$10,000,000 or more	9,672	6,205,672	808	5,822,627	8,915	342,559	30,065	843,954,758	5,508	450,923
Taxable returns, total	**930,558**	**47,869,338**	**584,623**	**40,977,085**	**330,409**	**5,136,557**	**13,779,729**	**4,038,722,206**	**109,595**	**2,849,082**
Nontaxable returns, total	**118,414**	**7,273,775**	**77,406**	**4,161,701**	**39,618**	**1,674,572**	**687,792**	**19,872,847**	**323**	**11,860**

Footnotes at end of table.

Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income (AGI)	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
All returns, total	**374,530**	**1,030,832**	**14,367,328**	**987,150,233**	**7,128,059**	**38,476,763**	**13,768,889**	**947,692,501**	**13,783,612**	**977,279,714**
Under $5,000	* 4,796	* 403	18,414	2,163	7,112	1,018	8,609	746	8,609	746
$5,000 under $10,000	* 1,317	* 526	12,936	7,810	* 6,067	* 3,799	* 6,572	* 3,495	* 6,572	* 3,495
$10,000 under $15,000	0	0	23,961	27,945	13,455	8,175	12,528	19,770	12,528	19,770
$15,000 under $20,000	* 5,008	* 1,611	49,503	30,284	23,245	11,980	36,019	16,699	36,022	17,026
$20,000 under $25,000	11,389	2,981	91,103	69,222	38,890	13,656	70,394	53,558	70,394	53,558
$25,000 under $30,000	10,033	3,794	134,307	129,534	59,402	34,332	102,464	92,704	102,464	92,704
$30,000 under $35,000	16,036	13,312	159,579	188,692	68,373	35,842	121,909	139,689	121,909	139,689
$35,000 under $40,000	20,174	20,677	242,293	397,979	73,183	64,465	204,987	312,967	204,987	312,967
$40,000 under $45,000	16,921	17,443	230,791	483,868	75,339	72,090	196,725	395,571	196,725	396,544
$45,000 under $50,000	22,351	25,561	279,922	707,544	111,777	126,412	229,160	563,141	229,160	563,141
$50,000 under $55,000	18,520	30,598	314,855	988,971	121,676	169,142	266,788	791,854	266,788	791,854
$55,000 under $60,000	14,789	27,719	332,125	1,279,217	123,673	176,697	296,402	1,078,553	296,402	1,078,553
$60,000 under $75,000	47,915	96,417	1,134,301	6,007,998	388,588	670,329	1,048,385	5,246,245	1,048,385	5,246,245
$75,000 under $100,000	55,668	138,305	1,870,146	16,294,948	717,531	1,521,337	1,782,854	14,649,568	1,782,854	14,649,569
$100,000 under $200,000	87,815	388,639	4,693,562	83,956,259	2,261,447	6,182,483	4,617,492	77,396,699	4,618,143	77,407,328
$200,000 under $500,000	34,176	210,159	3,321,095	173,398,639	2,148,881	7,367,492	3,311,980	165,822,154	3,322,096	167,699,493
$500,000 under $1,000,000	5,540	37,930	900,534	140,491,915	498,479	2,420,920	898,671	138,033,096	901,441	140,984,192
$1,000,000 under $1,500,000	985	6,771	230,110	71,844,862	149,805	1,527,562	229,691	70,310,599	230,166	72,224,724
$1,500,000 under $2,000,000	359	2,387	101,381	46,920,942	69,480	1,116,890	101,236	45,801,667	101,452	47,183,849
$2,000,000 under $5,000,000	589	4,507	153,445	126,401,510	112,226	3,612,589	153,217	122,784,421	153,507	127,137,648
$5,000,000 under $10,000,000	104	823	42,897	80,589,722	33,989	2,641,403	42,808	77,947,514	42,917	81,045,406
$10,000,000 or more	44	268	30,069	236,930,209	25,439	10,698,149	29,999	226,231,792	30,090	240,231,214
Taxable returns, total	**282,857**	**912,250**	**13,776,427**	**984,998,160**	**6,564,513**	**36,393,793**	**13,768,889**	**947,692,501**	**13,783,612**	**977,279,714**
Nontaxable returns, total	**91,674**	**118,582**	**590,900**	**2,152,073**	**563,546**	**2,082,969**	**0**	**0**	**0**	**0**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes employer provided adoption benefits from Form 8839, Qualified Adoption Expenses not shown separately.

[2] Not included in total income.

[3] Includes nonbusiness casualty or theft loss.

[4] Includes casualty or theft loss of income producing property.

NOTE: Detail may not add to totals because of rounding.

For reference:

Form W-2, Wage and Tax Statement

Form 2441, Child and Dependent Care Expenses

Form 8919, Uncollected Social Security and Medicare Tax on Wages.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income	
			Number of returns	Amount
	(1)	(2)	(3)	(4)
All returns, total	**15,290,981 (15,095,942 , 15,486,021)**	**4,809,178,757 (4,780,269,486 , 4,838,088,029)**	**15,290,981 (15,095,942 , 15,486,021)**	**4,858,124,057 (4,828,951,408 , 4,887,296,706)**
Under $5,000	106,861 (87,460 , 126,261)	244,775 (191,963 , 297,586)	106,861 (87,460 , 126,261)	284,679 (220,127 , 349,231)
$5,000 under $10,000	104,685 (85,189 , 124,181)	813,004 (659,182 , 966,825)	104,685 (85,189 , 124,181)	876,348 (704,339 , 1,048,357)
$10,000 under $15,000	117,421 (96,844 , 137,998)	1,459,810 (1,202,440 , 1,717,181)	117,421 (96,844 , 137,998)	1,502,132 (1,237,392 , 1,766,871)
$15,000 under $20,000	157,566 (133,609 , 181,524)	2,768,385 (2,346,309 , 3,190,461)	157,566 (133,609 , 181,524)	2,921,670 (2,466,367 , 3,376,972)
$20,000 under $25,000	185,594 (159,490 , 211,699)	4,220,497 (3,625,359 , 4,815,635)	185,594 (159,490 , 211,699)	4,320,772 (3,712,014 , 4,929,529)
$25,000 under $30,000	204,094 (176,518 , 231,670)	5,626,517 (4,865,282 , 6,387,752)	204,094 (176,518 , 231,670)	5,746,861 (4,969,357 , 6,524,365)
$30,000 under $35,000	216,563 (188,185 , 244,941)	7,046,468 (6,121,895 , 7,971,040)	216,563 (188,185 , 244,941)	7,303,156 (6,340,743 , 8,265,569)
$35,000 under $40,000	287,912 (254,999 , 320,825)	10,796,460 (9,561,273 , 12,031,647)	287,912 (254,999 , 320,825)	11,039,191 (9,774,457 , 12,303,924)
$40,000 under $45,000	258,971 (227,938 , 290,004)	11,041,461 (9,717,565 , 12,365,357)	258,971 (227,938 , 290,004)	11,212,160 (9,868,673 , 12,555,646)
$45,000 under $50,000	306,906 (272,920 , 340,892)	14,584,384 (12,968,760 , 16,200,007)	306,906 (272,920 , 340,892)	14,863,653 (13,215,894 , 16,511,413)
$50,000 under $55,000	349,573 (313,318 , 385,829)	18,311,163 (16,411,398 , 20,210,927)	349,573 (313,318 , 385,829)	18,602,883 (16,674,016 , 20,531,750)
$55,000 under $60,000	356,725 (320,014 , 393,435)	20,536,349 (18,422,393 , 22,650,305)	356,725 (320,014 , 393,435)	20,715,965 (18,584,953 , 22,846,977)
$60,000 under $75,000	1,184,833 (1,118,967 , 1,250,700)	80,338,477 (75,862,937 , 84,814,018)	1,184,833 (1,118,967 , 1,250,700)	81,219,176 (76,696,096 , 85,742,256)
$75,000 under $100,000	1,915,805 (1,832,697 , 1,998,913)	167,314,763 (160,029,850 , 174,599,677)	1,915,805 (1,832,697 , 1,998,913)	168,901,753 (161,551,801 , 176,251,706)
$100,000 under $200,000	4,745,777 (4,622,585 , 4,868,969)	672,996,320 (655,344,718 , 690,647,922)	4,745,777 (4,622,585 , 4,868,969)	680,188,358 (662,384,421 , 697,992,295)
$200,000 under $500,000	3,330,396 (3,263,571 , 3,397,221)	1,011,303,843 (992,993,226 , 1,029,614,459)	3,330,396 (3,263,571 , 3,397,221)	1,024,905,606 (1,006,421,493 , 1,043,389,718)
$500,000 under $1,000,000	902,651 (885,694 , 919,608)	614,056,870 (602,540,170 , 625,573,569)	902,651 (885,694 , 919,608)	624,114,025 (612,437,958 , 635,790,092)
$1,000,000 under $1,500,000	230,387 (225,614 , 235,161)	278,356,278 (272,562,735 , 284,149,822)	230,387 (225,614 , 235,161)	282,653,733 (276,773,412 , 288,534,054)
$1,500,000 under $2,000,000	101,541 (98,835 , 104,248)	174,681,655 (170,204,449 , 179,158,860)	101,541 (98,835 , 104,248)	177,020,707 (172,501,766 , 181,539,648)
$2,000,000 under $5,000,000	153,659 (152,236 , 155,083)	462,982,854 (458,986,098 , 466,979,609)	153,659 (152,236 , 155,083)	467,160,800 (463,128,596 , 471,193,003)
$5,000,000 under $10,000,000	42,951 (42,497 , 43,405)	295,094,042 (292,041,082 , 298,147,003)	42,951 (42,497 , 43,405)	296,442,692 (293,376,354 , 299,509,031)
$10,000,000 or more	30,108 (30,103 , 30,113)	954,604,383 (954,539,843 , 954,668,922)	30,108 (30,103 , 30,113)	956,127,739 (956,063,111 , 956,192,367)
Taxable returns, total	**13,783,752 (13,600,973 , 13,966,532)**	**4,737,846,009 (4,709,115,319 , 4,766,576,699)**	**13,783,752 (13,600,973 , 13,966,532)**	**4,784,836,175 (4,755,847,522 , 4,813,824,828)**
Nontaxable returns, total	**1,507,229 (1,434,416 , 1,580,042)**	**71,332,748 (67,338,841 , 75,326,655)**	**1,507,229 (1,434,416 , 1,580,042)**	**73,287,882 (69,212,167 , 77,363,597)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total wages			
	Total [1]		Total from Form W-2 wages	
	Number of returns	Amount	Number of returns	Amount
	(5)	(6)	(7)	(8)
All returns, total	**11,838,651 (11,666,177 , 12,011,124)**	**2,344,599,381 (2,320,236,136 , 2,368,962,627)**	**11,323,742 (11,154,764 , 11,492,720)**	**2,242,200,897 (2,218,164,668 , 2,266,237,126)**
Under $5,000	22,561 (13,775 , 31,347)	373,671 (165,175 , 582,166)	22,216 (13,440 , 30,991)	344,764 (144,078 , 545,450)
$5,000 under $10,000	25,523 (16,169 , 34,877)	337,455 (192,334 , 482,577)	20,182 (11,951 , 28,414)	267,303 (139,755 , 394,850)
$10,000 under $15,000	33,622 (22,652 , 44,593)	919,814 (414,204 , 1,425,424)	31,052 (20,472 , 41,632)	766,499 (351,448 , 1,181,549)
$15,000 under $20,000	47,266 (34,108 , 60,423)	1,089,251 (646,241 , 1,532,261)	44,238 (31,519 , 56,958)	1,021,435 (585,496 , 1,457,374)
$20,000 under $25,000	76,252 (59,523 , 92,980)	2,132,800 (1,618,412 , 2,647,188)	68,193 (52,418 , 83,969)	1,976,720 (1,474,663 , 2,478,777)
$25,000 under $30,000	111,659 (91,161 , 132,156)	3,473,897 (2,779,252 , 4,168,541)	99,406 (80,074 , 118,737)	3,132,659 (2,476,813 , 3,788,505)
$30,000 under $35,000	125,004 (103,320 , 146,688)	4,221,917 (3,378,058 , 5,065,776)	118,622 (97,487 , 139,756)	3,979,025 (3,160,483 , 4,797,568)
$35,000 under $40,000	191,022 (164,115 , 217,929)	7,142,526 (6,086,923 , 8,198,130)	163,659 (138,783 , 188,536)	6,153,341 (5,166,574 , 7,140,109)
$40,000 under $45,000	176,662 (150,814 , 202,509)	8,124,529 (6,841,777 , 9,407,281)	164,458 (139,525 , 189,391)	7,538,210 (6,331,073 , 8,745,347)
$45,000 under $50,000	196,127 (168,830 , 223,425)	9,314,729 (7,956,662 , 10,672,795)	180,505 (154,302 , 206,707)	8,622,747 (7,310,843 , 9,934,651)
$50,000 under $55,000	255,498 (224,360 , 286,635)	12,536,043 (10,934,341 , 14,137,744)	236,990 (206,986 , 266,994)	11,570,516 (10,039,590 , 13,101,443)
$55,000 under $60,000	258,557 (227,165 , 289,948)	13,587,661 (11,874,721 , 15,300,601)	247,091 (216,394 , 277,787)	12,948,308 (11,278,147 , 14,618,470)
$60,000 under $75,000	864,481 (807,751 , 921,211)	53,585,527 (49,914,406 , 57,256,648)	830,211 (774,592 , 885,829)	51,265,341 (47,678,204 , 54,852,478)
$75,000 under $100,000	1,489,492 (1,415,568 , 1,563,417)	117,909,086 (111,797,996 , 124,020,176)	1,426,122 (1,353,725 , 1,498,519)	113,034,921 (107,040,702 , 119,029,140)
$100,000 under $200,000	3,839,438 (3,726,603 , 3,952,272)	475,138,113 (460,325,775 , 489,950,451)	3,697,426 (3,586,383 , 3,808,469)	458,235,985 (443,657,006 , 472,814,965)
$200,000 under $500,000	2,886,241 (2,822,486 , 2,949,997)	705,212,782 (689,812,164 , 720,613,400)	2,783,790 (2,721,029 , 2,846,550)	683,046,290 (667,850,266 , 698,242,313)
$500,000 under $1,000,000	783,078 (766,740 , 799,417)	369,494,293 (360,448,544 , 378,540,041)	758,467 (742,284 , 774,650)	358,683,375 (349,725,622 , 367,641,129)
$1,000,000 under $1,500,000	191,576 (187,051 , 196,100)	131,182,306 (127,220,732 , 135,143,879)	183,587 (179,126 , 188,049)	126,498,209 (122,590,729 , 130,405,690)
$1,500,000 under $2,000,000	82,833 (80,285 , 85,380)	69,712,780 (66,842,391 , 72,583,169)	78,703 (76,211 , 81,194)	66,725,113 (63,904,854 , 69,545,372)
$2,000,000 under $5,000,000	123,350 (121,999 , 124,701)	149,580,178 (147,189,658 , 151,970,699)	115,915 (114,588 , 117,241)	141,449,939 (139,109,701 , 143,790,177)
$5,000,000 under $10,000,000	34,375 (33,950 , 34,800)	76,755,495 (75,139,152 , 78,371,838)	31,622 (31,209 , 32,035)	71,295,009 (69,726,758 , 72,863,259)
$10,000,000 or more	24,035 (24,030 , 24,040)	132,774,532 (132,769,661 , 132,779,402)	21,289 (21,289 , 21,289)	113,645,187 (113,645,187 , 113,645,187)
Taxable returns, total	**11,097,819 (10,932,309 , 11,263,328)**	**2,304,728,232 (2,280,521,294 , 2,328,935,169)**	**10,637,379 (10,475,040 , 10,799,719)**	**2,205,468,503 (2,181,581,694 , 2,229,355,313)**
Nontaxable returns, total	**740,832 (689,491 , 792,173)**	**39,871,150 (36,716,377 , 43,025,922)**	**686,362 (636,885 , 735,839)**	**36,732,394 (33,693,915 , 39,770,872)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total wages—continued			
	Household employee wages not reported on Form W-2		Tip income not reported on Form W-2 wages	
	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)
All returns, total	**4,723 (1,068 , 8,378)**	**14,257 (5,091 , 23,424)**	* 2,667 (-244 , 5,578)	* 6,394 (2,818 , 9,970)
Under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 2,999 (-390 , 6,387)	** 7,420 (-180 , 15,020)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $35,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$35,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $45,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$45,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	** 2,654 (-256 , 5,565)	** 3,346 (-230 , 6,921)
$50,000 under $55,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$55,000 under $60,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$60,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	* 503 (-205 , 1,211)	* 2,105 (-1,152 , 5,361)	** 0 (0 , 0)	** 0 (0 , 0)
$200,000 under $500,000	1,207 (34 , 2,381)	3,594 (-364 , 7,552)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	** 13 (-3 , 29)	** 1,138 (1,132 , 1,145)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 12 (-4 , 28)	** 3,048 (3,013 , 3,084)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**2,721 (324 , 5,117)**	**7,565 (730 , 14,399)**	** 2,667 (-244 , 5,578)	** 6,394 (2,818 , 9,970)
Nontaxable returns, total	**2,002 (-758 , 4,762)**	**6,693 (584 , 12,801)**	** 0 (0 , 0)	** 0 (0 , 0)

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total wages—continued			
	Taxable dependent care benefits from Form 2441		Wages from Form 8919	
	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)
All returns, total	**89,241 (76,478 , 102,004)**	**195,811 (162,916 , 228,707)**	**3,236 (963 , 5,508)**	**74,757 (24,835 , 124,680)**
Under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	** 2,094 (-672 , 4,860)	** 3,810 (-1,679 , 9,301)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $35,000	** 1,012 (-965 , 2,981)	** 611 (-579 , 1,789)	0 (0 , 0)	0 (0 , 0)
$35,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $45,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$45,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$50,000 under $55,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$55,000 under $60,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$60,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	* 3,192 (-228 , 6,613)	* 6,526 (-3,436 , 16,489)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	21,055 (12,521 , 29,589)	41,234 (20,353 , 62,115)	** 1,304 (-711 , 3,318)	** 3,789 (-1,301 , 8,878)
$200,000 under $500,000	37,335 (29,795 , 44,876)	78,930 (58,467 , 99,393)	928 (14 , 1,842)	8,273 (-1,437 , 17,982)
$500,000 under $1,000,000	18,789 (15,709 , 21,870)	46,594 (37,127 , 56,061)	518 (31 , 1,005)	13,360 (-3,730 , 30,451)
$1,000,000 under $1,500,000	3,003 (2,336 , 3,670)	9,476 (7,024 , 11,929)	* 166 (10 , 321)	* 3,080 (-1,756 , 7,916)
$1,500,000 under $2,000,000	991 (705 , 1,277)	3,116 (2,127 , 4,105)	* 66 (-16 , 147)	* 811 (-71 , 1,693)
$2,000,000 under $5,000,000	1,401 (1,223 , 1,578)	4,365 (3,723 , 5,007)	189 (129 , 250)	41,709 (-3,629 , 87,048)
$5,000,000 under $10,000,000	253 (211 , 295)	803 (645 , 961)	33 (19 , 47)	950 (493 , 1,407)
$10,000,000 or more	114 (114 , 114)	345 (345 , 345)	33 (33 , 33)	2,786 (2,786 , 2,786)
Taxable returns, total	**84,650 (72,523 , 96,776)**	**187,509 (155,411 , 219,607)**	**3,228 (955 , 5,500)**	**74,672 (24,750 , 124,594)**
Nontaxable returns, total	**4,591 (610 , 8,572)**	**8,303 (1,099 , 15,507)**	* 8 (8 , 8)	* 85 (85 , 85)

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total wages—continued		Taxable interest	
	Other earned income			
	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)
All returns, total	**191,321 (172,381 , 210,261)**	**9,248,961 (8,177,688 , 10,320,233)**	**9,108,731 (8,963,916 , 9,253,547)**	**77,755,763 (76,466,342 , 79,045,184)**
Under $5,000	** 9 (-3 , 20)	** 239 (206 , 270)	56,639 (42,714 , 70,564)	45,154 (10,280 , 80,027)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	52,132 (38,392 , 65,871)	42,736 (21,845 , 63,627)
$10,000 under $15,000	1,564 (-562 , 3,690)	151,790 (-136,949 , 440,529)	57,547 (43,330 , 71,765)	99,938 (51,676 , 148,199)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	93,702 (75,312 , 112,092)	146,729 (70,161 , 223,298)
$20,000 under $25,000	* 1,052 (-926 , 3,031)	* 21,375 (-19,393 , 62,143)	82,818 (65,482 , 100,153)	71,843 (31,007 , 112,680)
$25,000 under $30,000	2,128 (-668 , 4,923)	15,585 (-8,806 , 39,976)	94,926 (76,331 , 113,521)	132,522 (77,406 , 187,637)
$30,000 under $35,000	* 8 (8 , 8)	* 1,442 (1,442 , 1,442)	80,353 (63,375 , 97,330)	147,604 (61,378 , 233,831)
$35,000 under $40,000	10 (10 , 10)	2,111 (2,111 , 2,111)	118,641 (97,735 , 139,547)	161,857 (56,085 , 267,629)
$40,000 under $45,000	6,366 (1,510 , 11,223)	295,332 (-65,651 , 656,315)	102,794 (83,482 , 122,105)	125,871 (55,934 , 195,808)
$45,000 under $50,000	* 8 (8 , 8)	* 1,354 (1,354 , 1,354)	110,389 (90,203 , 130,575)	108,476 (52,122 , 164,829)
$50,000 under $55,000	17 (2 , 32)	1,773 (1,761 , 1,786)	128,501 (106,773 , 150,228)	104,626 (56,505 , 152,747)
$55,000 under $60,000	1,024 (-949 , 2,997)	12,028 (-6,528 , 30,585)	140,446 (117,619 , 163,273)	89,119 (47,924 , 130,315)
$60,000 under $75,000	6,187 (1,365 , 11,008)	85,696 (-1,439 , 172,831)	510,451 (467,389 , 553,513)	567,933 (389,404 , 746,461)
$75,000 under $100,000	12,533 (5,707 , 19,360)	237,016 (60,320 , 413,712)	922,141 (864,255 , 980,028)	917,096 (718,208 , 1,115,983)
$100,000 under $200,000	40,395 (28,683 , 52,108)	781,380 (386,561 , 1,176,199)	2,782,197 (2,686,264 , 2,878,130)	4,589,201 (3,937,266 , 5,241,136)
$200,000 under $500,000	65,666 (55,942 , 75,389)	1,739,444 (1,134,782 , 2,344,105)	2,445,451 (2,388,433 , 2,502,470)	8,034,078 (7,274,275 , 8,793,882)
$500,000 under $1,000,000	27,390 (23,911 , 30,870)	1,466,649 (983,858 , 1,949,439)	790,917 (774,636 , 807,197)	7,008,839 (6,445,422 , 7,572,256)
$1,000,000 under $1,500,000	9,426 (8,298 , 10,554)	750,092 (494,142 , 1,006,042)	219,108 (214,418 , 223,799)	4,420,704 (4,100,791 , 4,740,617)
$1,500,000 under $2,000,000	4,697 (4,090 , 5,304)	353,554 (253,204 , 453,904)	97,358 (94,719 , 99,998)	3,217,122 (3,033,355 , 3,400,888)
$2,000,000 under $5,000,000	8,072 (7,669 , 8,474)	1,307,673 (1,102,261 , 1,513,086)	149,929 (148,518 , 151,341)	10,524,837 (10,259,018 , 10,790,657)
$5,000,000 under $10,000,000	2,734 (2,600 , 2,868)	756,788 (610,078 , 903,499)	42,388 (41,936 , 42,840)	7,818,175 (7,618,562 , 8,017,788)
$10,000,000 or more	2,035 (2,035 , 2,035)	1,267,640 (1,267,640 , 1,267,640)	29,903 (29,898 , 29,908)	29,381,303 (29,378,758 , 29,383,848)
Taxable returns, total	**181,865 (163,695 , 200,034)**	**8,656,124 (7,635,000 , 9,677,248)**	**8,346,141 (8,209,871 , 8,482,410)**	**75,637,975 (74,385,715 , 76,890,236)**
Nontaxable returns, total	**9,456 (4,098 , 14,814)**	**592,836 (268,504 , 917,169)**	**762,590 (711,678 , 813,503)**	**2,117,787 (1,808,422 , 2,427,152)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax-exempt interest [2]		Ordinary dividends	
	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)
All returns, total	**1,887,615 (1,827,971 , 1,947,259)**	**31,096,388 (30,135,237 , 32,057,540)**	**6,593,418 (6,475,205 , 6,711,632)**	**229,520,772 (226,347,641 , 232,693,903)**
Under $5,000	10,663 (4,889 , 16,437)	17,065 (-338 , 34,468)	43,071 (31,045 , 55,097)	115,812 (72,822 , 158,802)
$5,000 under $10,000	7,157 (1,930 , 12,385)	14,879 (9,700 , 20,057)	39,207 (27,331 , 51,083)	132,789 (73,805 , 191,774)
$10,000 under $15,000	10,369 (4,479 , 16,259)	53,345 (13,905 , 92,784)	43,715 (31,316 , 56,114)	187,447 (120,062 , 254,832)
$15,000 under $20,000	15,409 (7,933 , 22,886)	44,637 (18,528 , 70,745)	51,524 (38,056 , 64,992)	276,502 (173,808 , 379,196)
$20,000 under $25,000	13,303 (6,500 , 20,107)	48,301 (13,730 , 82,872)	59,882 (45,191 , 74,573)	288,055 (179,357 , 396,753)
$25,000 under $30,000	11,443 (5,095 , 17,791)	184,439 (-143 , 369,022)	50,793 (37,245 , 64,340)	323,140 (185,928 , 460,351)
$30,000 under $35,000	11,173 (4,883 , 17,463)	30,421 (17,316 , 43,526)	58,989 (44,462 , 73,517)	269,718 (174,066 , 365,369)
$35,000 under $40,000	25,577 (15,863 , 35,291)	110,359 (40,765 , 179,953)	74,345 (57,853 , 90,836)	332,642 (218,287 , 446,996)
$40,000 under $45,000	21,212 (12,623 , 29,801)	103,252 (44,512 , 161,991)	69,383 (53,552 , 85,213)	421,533 (250,625 , 592,442)
$45,000 under $50,000	20,879 (12,221 , 29,536)	175,254 (61,194 , 289,314)	79,685 (62,660 , 96,710)	513,128 (315,654 , 710,603)
$50,000 under $55,000	18,673 (10,351 , 26,996)	74,346 (27,496 , 121,195)	76,137 (59,474 , 92,801)	483,181 (298,739 , 667,622)
$55,000 under $60,000	22,290 (13,265 , 31,315)	180,366 (46,787 , 313,946)	78,100 (61,143 , 95,058)	478,653 (299,137 , 658,168)
$60,000 under $75,000	83,496 (66,513 , 100,478)	465,031 (289,954 , 640,109)	317,621 (283,769 , 351,472)	2,171,578 (1,748,233 , 2,594,924)
$75,000 under $100,000	114,259 (94,207 , 134,311)	596,522 (365,930 , 827,114)	540,340 (496,308 , 584,372)	3,975,532 (3,310,078 , 4,640,986)
$100,000 under $200,000	449,718 (411,150 , 488,286)	3,364,940 (2,845,460 , 3,884,420)	1,844,167 (1,766,098 , 1,922,237)	17,232,065 (15,618,700 , 18,845,431)
$200,000 under $500,000	534,673 (508,506 , 560,840)	5,605,524 (5,057,503 , 6,153,545)	1,966,767 (1,916,259 , 2,017,274)	32,591,890 (30,800,220 , 34,383,561)
$500,000 under $1,000,000	255,981 (246,036 , 265,925)	4,251,520 (3,920,555 , 4,582,485)	704,173 (688,594 , 719,752)	25,949,299 (24,502,838 , 27,395,760)
$1,000,000 under $1,500,000	89,493 (86,305 , 92,682)	2,475,857 (2,294,917 , 2,656,798)	199,020 (194,504 , 203,535)	14,397,887 (13,593,138 , 15,202,635)
$1,500,000 under $2,000,000	45,314 (43,547 , 47,080)	1,720,790 (1,539,258 , 1,902,321)	89,723 (87,176 , 92,270)	10,123,014 (9,554,917 , 10,691,111)
$2,000,000 under $5,000,000	79,887 (78,782 , 80,991)	4,329,983 (4,181,865 , 4,478,102)	138,129 (136,761 , 139,497)	29,277,856 (28,584,645 , 29,971,067)
$5,000,000 under $10,000,000	25,925 (25,558 , 26,293)	2,438,048 (2,374,374 , 2,501,722)	39,903 (39,463 , 40,343)	18,617,402 (18,129,929 , 19,104,876)
$10,000,000 or more	20,722 (20,717 , 20,727)	4,811,510 (4,811,361 , 4,811,658)	28,744 (28,739 , 28,749)	71,361,648 (71,359,906 , 71,363,390)
Taxable returns, total	**1,725,941 (1,670,720 , 1,781,161)**	**29,355,040 (28,452,898 , 30,257,183)**	**6,063,286 (5,952,351 , 6,174,222)**	**222,577,571 (219,497,859 , 225,657,284)**
Nontaxable returns, total	**161,674 (138,888 , 184,461)**	**1,741,348 (1,409,102 , 2,073,594)**	**530,132 (488,124 , 572,140)**	**6,943,201 (6,166,948 , 7,719,453)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Qualified dividends [2]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)
All returns, total	**6,269,290 (6,154,483 , 6,384,098)**	**178,251,368 (175,569,326 , 180,933,409)**	**2,033,399 (1,949,453 , 2,117,346)**	**2,769,142 (2,628,494 , 2,909,790)**
Under $5,000	38,385 (27,070 , 49,700)	72,219 (41,375 , 103,063)	6,220 (1,698 , 10,741)	15,112 (2,597 , 27,626)
$5,000 under $10,000	34,744 (23,554 , 45,934)	76,621 (38,700 , 114,542)	* 5,560 (1,061 , 10,060)	* 3,698 (216 , 7,179)
$10,000 under $15,000	41,931 (29,743 , 54,120)	150,859 (92,317 , 209,401)	7,924 (2,555 , 13,293)	9,121 (-610 , 18,852)
$15,000 under $20,000	47,405 (34,524 , 60,285)	180,111 (107,930 , 252,292)	14,904 (7,474 , 22,333)	13,289 (-455 , 27,033)
$20,000 under $25,000	57,373 (42,965 , 71,781)	185,113 (104,848 , 265,378)	10,425 (4,149 , 16,701)	6,023 (640 , 11,407)
$25,000 under $30,000	45,859 (32,961 , 58,758)	223,026 (115,354 , 330,698)	14,870 (7,434 , 22,307)	12,367 (3,128 , 21,606)
$30,000 under $35,000	56,092 (41,858 , 70,326)	162,754 (98,879 , 226,629)	26,190 (16,277 , 36,104)	16,462 (8,602 , 24,322)
$35,000 under $40,000	69,278 (53,382 , 85,174)	242,358 (153,250 , 331,465)	28,431 (18,080 , 38,783)	26,809 (12,968 , 40,650)
$40,000 under $45,000	65,813 (50,373 , 81,254)	275,416 (153,447 , 397,386)	39,951 (27,622 , 52,280)	36,476 (21,800 , 51,151)
$45,000 under $50,000	71,057 (54,982 , 87,133)	355,737 (200,455 , 511,018)	53,877 (39,598 , 68,156)	48,477 (31,746 , 65,208)
$50,000 under $55,000	72,773 (56,464 , 89,082)	351,965 (205,325 , 498,604)	69,357 (53,090 , 85,624)	72,289 (50,409 , 94,168)
$55,000 under $60,000	71,046 (54,908 , 87,183)	310,077 (176,997 , 443,157)	77,490 (60,283 , 94,696)	65,054 (47,348 , 82,759)
$60,000 under $75,000	294,109 (261,590 , 326,627)	1,480,933 (1,163,155 , 1,798,710)	236,873 (206,966 , 266,779)	254,437 (212,237 , 296,637)
$75,000 under $100,000	507,690 (465,036 , 550,344)	2,754,052 (2,247,448 , 3,260,656)	433,562 (393,052 , 474,072)	497,424 (432,464 , 562,384)
$100,000 under $200,000	1,745,225 (1,669,254 , 1,821,197)	12,829,529 (11,497,396 , 14,161,662)	791,284 (737,436 , 845,131)	927,553 (842,292 , 1,012,814)
$200,000 under $500,000	1,886,373 (1,836,941 , 1,935,806)	25,046,193 (23,540,677 , 26,551,709)	176,408 (157,911 , 194,906)	307,742 (264,257 , 351,228)
$500,000 under $1,000,000	681,564 (666,185 , 696,942)	20,049,980 (18,798,128 , 21,301,833)	24,681 (21,322 , 28,039)	118,153 (83,812 , 152,494)
$1,000,000 under $1,500,000	192,963 (188,508 , 197,417)	11,065,248 (10,359,219 , 11,771,276)	6,343 (5,420 , 7,267)	38,978 (27,027 , 50,930)
$1,500,000 under $2,000,000	87,611 (85,091 , 90,131)	7,687,641 (7,191,934 , 8,183,349)	2,913 (2,433 , 3,394)	31,706 (22,990 , 40,422)
$2,000,000 under $5,000,000	134,882 (133,526 , 136,237)	22,613,619 (22,003,027 , 23,224,212)	4,127 (3,842 , 4,412)	90,725 (56,051 , 125,400)
$5,000,000 under $10,000,000	38,990 (38,555 , 39,426)	14,272,272 (13,833,163 , 14,711,382)	1,150 (1,066 , 1,234)	28,699 (23,932 , 33,465)
$10,000,000 or more	28,127 (28,122 , 28,132)	57,865,645 (57,864,764 , 57,866,526)	860 (860 , 860)	148,549 (148,549 , 148,549)
Taxable returns, total	**5,776,852 (5,668,998 , 5,884,706)**	**173,186,835 (170,574,176 , 175,799,493)**	**1,890,787 (1,809,920 , 1,971,655)**	**2,575,872 (2,441,182 , 2,710,561)**
Nontaxable returns, total	**492,438 (451,996 , 532,880)**	**5,064,533 (4,450,189 , 5,678,877)**	**142,612 (119,772 , 165,452)**	**193,270 (152,479 , 234,062)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Alimony received		Business or profession net income less loss	
	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)
All returns, total	**45,688 (33,379 , 57,997)**	**3,453,734 (2,392,893 , 4,514,574)**	**3,296,698 (3,211,012 , 3,382,384)**	**105,672,097 (101,414,350 , 109,929,844)**
Under $5,000	0 (0 , 0)	0 (0 , 0)	31,427 (21,109 , 41,745)	-111,873 (-280,204 , 56,458)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	31,941 (21,646 , 42,237)	64,147 (-88,851 , 217,145)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	29,615 (19,477 , 39,753)	-114,847 (-444,334 , 214,641)
$15,000 under $20,000	** 4,007 (82 , 7,932)	** 53,607 (-2,570 , 109,785)	42,939 (30,719 , 55,160)	139,958 (-133,483 , 413,399)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	54,001 (40,257 , 67,744)	-41,637 (-348,211 , 264,936)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	54,547 (40,511 , 68,584)	48,577 (-228,191 , 325,345)
$30,000 under $35,000	** 0 (0 , 0)	** 0 (0 , 0)	45,013 (32,269 , 57,758)	100,526 (-332,213 , 533,265)
$35,000 under $40,000	0 (0 , 0)	0 (0 , 0)	62,425 (47,464 , 77,386)	20,787 (-362,493 , 404,066)
$40,000 under $45,000	** 3,030 (-397 , 6,457)	** 35,922 (-7,612 , 79,456)	58,541 (44,206 , 72,876)	-132,881 (-507,855 , 242,094)
$45,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	61,894 (46,998 , 76,791)	343,486 (-39,548 , 726,520)
$50,000 under $55,000	** 0 (0 , 0)	** 0 (0 , 0)	81,130 (63,998 , 98,262)	465,171 (12,685 , 917,657)
$55,000 under $60,000	* 4,047 (89 , 8,005)	* 131,140 (-11,645 , 273,925)	59,989 (45,289 , 74,689)	225,847 (-59,869 , 511,563)
$60,000 under $75,000	* 6,039 (1,217 , 10,860)	* 110,751 (8,078 , 213,424)	200,692 (173,885 , 227,500)	924,932 (239,411 , 1,610,453)
$75,000 under $100,000	* 6,986 (1,814 , 12,159)	* 314,428 (54,137 , 574,719)	338,263 (303,662 , 372,864)	2,746,323 (1,673,617 , 3,819,029)
$100,000 under $200,000	11,642 (5,279 , 18,006)	969,963 (339,490 , 1,600,435)	956,033 (902,417 , 1,009,649)	13,227,246 (11,003,207 , 15,451,286)
$200,000 under $500,000	8,666 (4,451 , 12,881)	1,242,126 (506,668 , 1,977,584)	797,093 (767,169 , 827,017)	33,980,341 (31,458,992 , 36,501,690)
$500,000 under $1,000,000	* 951 (276 , 1,626)	* 325,160 (65,485 , 584,836)	238,261 (228,978 , 247,543)	21,247,380 (19,530,408 , 22,964,352)
$1,000,000 under $1,500,000	* 145 (9 , 281)	* 83,865 (-19,440 , 187,170)	63,075 (60,394 , 65,755)	9,172,917 (8,282,956 , 10,062,878)
$1,500,000 under $2,000,000	* 31 (2 , 60)	* 11,158 (-3,023 , 25,339)	28,098 (26,759 , 29,436)	4,884,956 (4,452,953 , 5,316,958)
$2,000,000 under $5,000,000	109 (61 , 157)	111,191 (41,420 , 180,963)	41,118 (40,289 , 41,947)	9,028,196 (8,510,093 , 9,546,299)
$5,000,000 under $10,000,000	26 (12 , 39)	13,877 (-2,551 , 30,304)	11,576 (11,323 , 11,829)	3,926,821 (3,644,665 , 4,208,976)
$10,000,000 or more	* 9 (9 , 9)	* 50,546 (50,546 , 50,546)	9,026 (9,026 , 9,026)	5,525,724 (5,525,724 , 5,525,724)
Taxable returns, total	**43,472 (31,489 , 55,455)**	**3,401,942 (2,343,004 , 4,460,881)**	**2,877,489 (2,799,060 , 2,955,918)**	**104,263,506 (100,152,644 , 108,374,369)**
Nontaxable returns, total	* 2,216 (-600 , 5,032)	* 51,791 (-11,705 , 115,287)	**419,209 (382,000 , 456,419)**	**1,408,591 (289,534 , 2,527,647)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)
All returns, total	**6,422,213 (6,307,435 , 6,536,991)**	**845,413,848 (839,937,799 , 850,889,897)**	**552,389 (525,826 , 578,953)**	**25,895,790 (25,041,470 , 26,750,111)**
Under $5,000	37,817 (26,862 , 48,772)	116,818 (-52,300 , 285,936)	1,198 (244 , 2,151)	5,659 (-15,507 , 26,825)
$5,000 under $10,000	35,715 (24,674 , 46,757)	164,069 (-97,352 , 425,490)	3,573 (130 , 7,016)	259 (-58,228 , 58,745)
$10,000 under $15,000	42,647 (30,801 , 54,493)	125,239 (40,337 , 210,141)	2,905 (34 , 5,776)	21,649 (-74,679 , 117,977)
$15,000 under $20,000	53,854 (40,341 , 67,368)	155,309 (65,530 , 245,089)	4,012 (519 , 7,504)	-78,653 (-222,754 , 65,448)
$20,000 under $25,000	53,007 (39,483 , 66,531)	262,388 (79,613 , 445,163)	3,526 (446 , 6,607)	-16,956 (-100,815 , 66,904)
$25,000 under $30,000	49,254 (36,116 , 62,393)	146,624 (25,549 , 267,698)	543 (130 , 956)	-9,474 (-45,657 , 26,709)
$30,000 under $35,000	63,805 (48,705 , 78,905)	87,942 (11,762 , 164,122)	4,402 (434 , 8,370)	-33,106 (-74,002 , 7,791)
$35,000 under $40,000	69,641 (53,826 , 85,457)	400,599 (148,649 , 652,549)	2,177 (43 , 4,311)	16,720 (-10,522 , 43,961)
$40,000 under $45,000	67,173 (51,777 , 82,568)	326,291 (165,620 , 486,961)	5,956 (1,478 , 10,434)	-27,828 (-82,721 , 27,064)
$45,000 under $50,000	69,082 (53,329 , 84,836)	236,343 (77,853 , 394,833)	4,010 (495 , 7,526)	1,571 (-25,221 , 28,363)
$50,000 under $55,000	84,753 (67,220 , 102,287)	413,473 (178,312 , 648,633)	3,924 (404 , 7,444)	50,514 (6,494 , 94,533)
$55,000 under $60,000	70,824 (54,856 , 86,792)	453,400 (212,107 , 694,693)	5,723 (1,279 , 10,167)	-88,023 (-283,085 , 107,038)
$60,000 under $75,000	300,471 (267,850 , 333,093)	1,204,304 (769,895 , 1,638,714)	16,234 (9,185 , 23,283)	43,572 (-122,691 , 209,834)
$75,000 under $100,000	504,322 (462,059 , 546,585)	2,045,297 (1,526,018 , 2,564,577)	30,716 (20,787 , 40,645)	-1,906 (-163,260 , 159,449)
$100,000 under $200,000	1,753,514 (1,677,794 , 1,829,234)	15,015,491 (13,254,237 , 16,776,745)	98,249 (82,312 , 114,186)	155,543 (-293,639 , 604,724)
$200,000 under $500,000	1,939,312 (1,889,671 , 1,988,952)	49,722,427 (46,839,792 , 52,605,062)	141,881 (129,996 , 153,765)	1,192,589 (799,535 , 1,585,643)
$500,000 under $1,000,000	715,833 (700,166 , 731,500)	56,819,563 (53,971,249 , 59,667,877)	89,583 (83,880 , 95,287)	1,516,228 (1,146,186 , 1,886,270)
$1,000,000 under $1,500,000	204,774 (200,208 , 209,341)	38,879,177 (37,007,503 , 40,750,851)	40,278 (38,095 , 42,460)	896,727 (706,625 , 1,086,830)
$1,500,000 under $2,000,000	92,375 (89,808 , 94,943)	30,068,177 (28,695,665 , 31,440,688)	22,158 (21,042 , 23,274)	678,029 (557,741 , 798,317)
$2,000,000 under $5,000,000	143,320 (141,931 , 144,709)	106,228,151 (104,395,498 , 108,060,805)	42,685 (41,840 , 43,530)	1,249,495 (1,080,548 , 1,418,442)
$5,000,000 under $10,000,000	41,232 (40,785 , 41,679)	87,065,437 (85,535,798 , 88,595,076)	15,121 (14,831 , 15,411)	1,632,237 (1,504,942 , 1,759,531)
$10,000,000 or more	29,486 (29,481 , 29,491)	455,477,328 (455,460,050 , 455,494,606)	13,535 (13,530 , 13,540)	18,690,947 (18,690,585 , 18,691,308)
Taxable returns, total	**5,891,527 (5,783,978 , 5,999,077)**	**837,378,355 (831,981,480 , 842,775,230)**	**507,447 (482,944 , 531,950)**	**26,050,611 (25,248,413 , 26,852,808)**
Nontaxable returns, total	**530,686 (489,404 , 571,967)**	**8,035,493 (7,079,640 , 8,991,346)**	**44,942 (34,639 , 55,245)**	**-154,820 (-448,547 , 138,907)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)
All returns, total	**2,658,888 (2,572,748 , 2,745,028)**	**109,546,612 (105,140,507 , 113,952,717)**	**4,106,070 (3,995,288 , 4,216,852)**	**175,935,867 (169,877,245 , 181,994,489)**
Under $5,000	11,677 (5,439 , 17,915)	57,808 (21,430 , 94,185)	13,211 (6,423 , 20,000)	52,450 (17,123 , 87,776)
$5,000 under $10,000	21,014 (12,158 , 29,870)	138,660 (63,244 , 214,076)	29,211 (18,696 , 39,727)	245,542 (122,413 , 368,671)
$10,000 under $15,000	25,551 (16,068 , 35,033)	187,891 (107,865 , 267,916)	49,622 (36,186 , 63,057)	441,509 (300,340 , 582,678)
$15,000 under $20,000	43,739 (31,085 , 56,393)	380,952 (255,087 , 506,816)	63,636 (48,200 , 79,071)	867,784 (591,413 , 1,144,156)
$20,000 under $25,000	37,962 (26,035 , 49,888)	400,159 (245,787 , 554,531)	65,634 (49,894 , 81,373)	1,024,118 (733,792 , 1,314,445)
$25,000 under $30,000	32,776 (21,806 , 43,746)	391,082 (196,965 , 585,198)	56,323 (41,827 , 70,818)	980,798 (705,135 , 1,256,461)
$30,000 under $35,000	33,795 (22,563 , 45,028)	506,040 (317,728 , 694,352)	68,509 (52,478 , 84,540)	1,243,366 (877,681 , 1,609,050)
$35,000 under $40,000	46,008 (32,881 , 59,135)	644,439 (398,878 , 890,000)	74,400 (57,641 , 91,158)	1,382,035 (1,012,237 , 1,751,833)
$40,000 under $45,000	42,248 (29,799 , 54,698)	561,107 (361,147 , 761,066)	73,070 (56,473 , 89,667)	1,677,990 (1,166,964 , 2,189,016)
$45,000 under $50,000	57,373 (42,644 , 72,101)	895,919 (603,925 , 1,187,913)	92,115 (73,448 , 110,782)	2,103,493 (1,590,288 , 2,616,699)
$50,000 under $55,000	41,334 (28,949 , 53,718)	509,918 (306,245 , 713,592)	104,336 (84,465 , 124,207)	2,234,553 (1,702,846 , 2,766,260)
$55,000 under $60,000	54,425 (40,173 , 68,676)	918,520 (608,964 , 1,228,077)	98,994 (79,670 , 118,318)	2,466,546 (1,890,033 , 3,043,058)
$60,000 under $75,000	219,941 (191,460 , 248,421)	3,787,943 (3,142,578 , 4,433,307)	372,905 (335,581 , 410,229)	10,878,033 (9,531,498 , 12,224,569)
$75,000 under $100,000	313,714 (279,813 , 347,616)	7,401,396 (6,307,059 , 8,495,732)	554,541 (509,275 , 599,808)	20,296,334 (18,243,100 , 22,349,569)
$100,000 under $200,000	868,929 (814,009 , 923,848)	32,323,308 (29,446,342 , 35,200,275)	1,385,369 (1,315,800 , 1,454,937)	65,989,471 (61,578,649 , 70,400,294)
$200,000 under $500,000	574,263 (545,067 , 603,459)	36,543,353 (33,877,748 , 39,208,958)	778,806 (743,639 , 813,972)	47,339,273 (44,389,582 , 50,288,964)
$500,000 under $1,000,000	144,898 (137,029 , 152,767)	12,834,998 (11,519,037 , 14,150,959)	141,732 (133,918 , 149,546)	9,747,351 (8,704,753 , 10,789,950)
$1,000,000 under $1,500,000	36,510 (34,354 , 38,665)	3,577,197 (3,114,035 , 4,040,358)	34,288 (32,203 , 36,372)	2,613,353 (2,272,171 , 2,954,535)
$1,500,000 under $2,000,000	16,106 (15,045 , 17,166)	1,755,351 (1,461,437 , 2,049,266)	15,214 (14,182 , 16,246)	1,168,587 (959,851 , 1,377,323)
$2,000,000 under $5,000,000	25,376 (24,688 , 26,063)	3,216,248 (2,957,167 , 3,475,329)	22,850 (22,195 , 23,504)	1,738,762 (1,606,566 , 1,870,959)
$5,000,000 under $10,000,000	6,725 (6,520 , 6,929)	1,229,081 (1,083,076 , 1,375,087)	6,509 (6,309 , 6,709)	662,617 (582,354 , 742,880)
$10,000,000 or more	4,526 (4,521 , 4,531)	1,285,244 (1,285,244 , 1,285,244)	4,798 (4,793 , 4,803)	781,900 (779,834 , 783,965)
Taxable returns, total	**2,380,356 (2,299,993 , 2,460,720)**	**105,221,210 (100,875,290 , 109,567,131)**	**3,673,737 (3,570,049 , 3,777,425)**	**167,433,498 (161,468,924 , 173,398,072)**
Nontaxable returns, total	**278,532 (247,162 , 309,901)**	**4,325,402 (3,590,224 , 5,060,579)**	**432,333 (392,589 , 472,078)**	**8,502,369 (7,411,568 , 9,593,170)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total rental and royalty net income		Total rental and royalty net loss	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
All returns, total	**1,354,250 (1,302,364 , 1,406,136)**	**62,203,899 (60,238,292 , 64,169,506)**	**732,116 (689,807 , 774,424)**	**20,211,472 (19,273,457 , 21,149,486)**
Under $5,000	7,135 (2,478 , 11,792)	28,335 (8,625 , 48,044)	3,654 (589 , 6,719)	69,011 (22,330 , 115,691)
$5,000 under $10,000	12,853 (6,109 , 19,597)	80,009 (35,431 , 124,587)	8,847 (3,427 , 14,267)	110,730 (55,251 , 166,209)
$10,000 under $15,000	6,221 (2,226 , 10,215)	56,569 (21,704 , 91,435)	4,754 (786 , 8,721)	78,018 (18,063 , 137,974)
$15,000 under $20,000	12,896 (6,168 , 19,625)	47,762 (21,794 , 73,729)	7,083 (2,199 , 11,967)	98,657 (29,513 , 167,800)
$20,000 under $25,000	14,841 (7,663 , 22,019)	193,823 (59,843 , 327,802)	8,614 (3,240 , 13,987)	159,598 (68,392 , 250,804)
$25,000 under $30,000	23,420 (14,389 , 32,452)	330,094 (187,559 , 472,628)	8,169 (3,151 , 13,186)	186,155 (69,747 , 302,562)
$30,000 under $35,000	11,343 (5,230 , 17,456)	93,594 (30,226 , 156,961)	9,556 (3,893 , 15,220)	167,445 (50,841 , 284,048)
$35,000 under $40,000	17,954 (9,962 , 25,946)	281,978 (104,206 , 459,749)	9,844 (4,098 , 15,590)	170,243 (60,312 , 280,173)
$40,000 under $45,000	10,752 (4,720 , 16,785)	165,584 (49,579 , 281,588)	14,222 (7,516 , 20,928)	267,817 (103,434 , 432,199)
$45,000 under $50,000	22,202 (13,301 , 31,102)	293,831 (127,853 , 459,809)	13,081 (6,432 , 19,730)	250,500 (121,531 , 379,470)
$50,000 under $55,000	17,372 (9,641 , 25,104)	360,678 (177,118 , 544,239)	20,454 (11,813 , 29,094)	249,491 (127,793 , 371,190)
$55,000 under $60,000	21,517 (12,816 , 30,217)	209,029 (106,772 , 311,285)	11,038 (4,769 , 17,308)	221,173 (78,310 , 364,037)
$60,000 under $75,000	61,327 (46,501 , 76,152)	758,766 (499,526 , 1,018,005)	59,447 (44,959 , 73,934)	798,473 (573,581 , 1,023,366)
$75,000 under $100,000	85,998 (68,710 , 103,285)	1,215,470 (889,337 , 1,541,604)	93,861 (75,834 , 111,889)	1,447,086 (1,099,783 , 1,794,389)
$100,000 under $200,000	342,958 (310,166 , 375,749)	6,498,360 (5,604,952 , 7,391,768)	229,042 (202,141 , 255,943)	3,380,648 (2,858,770 , 3,902,527)
$200,000 under $500,000	385,121 (364,121 , 406,122)	11,985,055 (10,841,748 , 13,128,363)	117,570 (106,767 , 128,372)	4,008,236 (3,580,060 , 4,436,413)
$500,000 under $1,000,000	151,541 (143,845 , 159,237)	9,850,184 (8,871,047 , 10,829,320)	56,728 (52,131 , 61,325)	2,910,602 (2,615,234 , 3,205,970)
$1,000,000 under $1,500,000	49,694 (47,263 , 52,124)	4,437,241 (3,995,986 , 4,878,496)	20,351 (18,767 , 21,936)	1,280,840 (1,157,646 , 1,404,034)
$1,500,000 under $2,000,000	25,089 (23,851 , 26,326)	3,021,906 (2,758,066 , 3,285,745)	9,740 (8,997 , 10,483)	680,812 (611,230 , 750,394)
$2,000,000 under $5,000,000	45,529 (44,660 , 46,398)	8,354,492 (7,948,687 , 8,760,298)	16,639 (16,097 , 17,181)	1,669,029 (1,574,631 , 1,763,427)
$5,000,000 under $10,000,000	15,517 (15,222 , 15,812)	4,587,380 (4,336,831 , 4,837,929)	5,293 (5,117 , 5,469)	773,153 (737,782 , 808,524)
$10,000,000 or more	12,972 (12,967 , 12,977)	9,353,761 (9,318,311 , 9,389,211)	4,131 (4,131 , 4,131)	1,233,755 (1,233,755 , 1,233,755)
Taxable returns, total	**1,228,555 (1,180,549 , 1,276,561)**	**60,280,993 (58,350,135 , 62,211,851)**	**641,653 (602,555 , 680,752)**	**18,008,406 (17,140,314 , 18,876,498)**
Nontaxable returns, total	**125,695 (105,874 , 145,516)**	**1,922,906 (1,552,299 , 2,293,513)**	**90,463 (74,198 , 106,727)**	**2,203,066 (1,846,032 , 2,560,100)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)
All returns, total	**70,990 (57,430 , 84,550)**	**1,479,870 (909,130 , 2,050,610)**	**2,707,941 (2,642,255 , 2,773,626)**	**704,429,060 (696,310,838 , 712,547,283)**
Under $5,000	0 (0 , 0)	0 (0 , 0)	8,613 (3,703 , 13,523)	-196,033 (-339,708 , -52,358)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	9,581 (4,136 , 15,026)	-279,305 (-561,117 , 2,507)
$10,000 under $15,000	** 3,356 (-103 , 6,816)	** -30,154 (-85,610 , 25,302)	7,001 (2,387 , 11,616)	-263,263 (-449,486 , -77,041)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	13,879 (6,995 , 20,764)	-183,742 (-310,120 , -57,364)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	16,187 (8,902 , 23,471)	-141,042 (-386,883 , 104,800)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	15,574 (8,361 , 22,786)	-293,557 (-599,429 , 12,315)
$30,000 under $35,000	** 0 (0 , 0)	** 0 (0 , 0)	21,904 (13,198 , 30,610)	-324,817 (-568,269 , -81,364)
$35,000 under $40,000	** 0 (0 , 0)	** 0 (0 , 0)	17,418 (9,892 , 24,944)	-288,902 (-623,598 , 45,795)
$40,000 under $45,000	* 2,021 (-775 , 4,817)	* 8,166 (-3,997 , 20,329)	23,152 (14,397 , 31,907)	-220,214 (-516,898 , 76,471)
$45,000 under $50,000	* 2,019 (-777 , 4,815)	* 42,246 (-40,021 , 124,512)	12,888 (6,451 , 19,326)	-330,126 (-715,993 , 55,740)
$50,000 under $55,000	* 1,042 (-936 , 3,020)	* 31,431 (-30,202 , 93,065)	31,995 (21,278 , 42,712)	-96,273 (-573,702 , 381,157)
$55,000 under $60,000	* 320 (-287 , 927)	* 2,144 (-778 , 5,066)	24,187 (14,722 , 33,651)	191,548 (-141,866 , 524,962)
$60,000 under $75,000	4,994 (631 , 9,357)	-2,590 (-17,424 , 12,243)	95,863 (77,689 , 114,037)	-8,265 (-647,939 , 631,408)
$75,000 under $100,000	* 3,619 (160 , 7,077)	* 37,921 (-31,309 , 107,152)	138,303 (116,325 , 160,282)	831,055 (-135,536 , 1,797,645)
$100,000 under $200,000	25,604 (16,037 , 35,171)	392,009 (10,790 , 773,228)	560,260 (518,509 , 602,011)	10,261,980 (7,633,898 , 12,890,062)
$200,000 under $500,000	18,388 (13,157 , 23,620)	627,497 (252,368 , 1,002,627)	864,391 (833,139 , 895,642)	63,469,631 (59,279,963 , 67,659,299)
$500,000 under $1,000,000	4,508 (3,160 , 5,857)	191,427 (51,934 , 330,920)	435,378 (422,685 , 448,071)	93,433,944 (88,923,533 , 97,944,355)
$1,000,000 under $1,500,000	2,055 (1,537 , 2,573)	33,220 (14,355 , 52,086)	149,933 (145,873 , 153,993)	65,321,349 (62,410,486 , 68,232,211)
$1,500,000 under $2,000,000	1,043 (747 , 1,338)	21,684 (7,081 , 36,287)	74,411 (72,178 , 76,644)	47,422,540 (45,257,878 , 49,587,203)
$2,000,000 under $5,000,000	1,389 (1,228 , 1,549)	36,965 (9,509 , 64,420)	122,131 (120,809 , 123,452)	132,456,401 (130,131,391 , 134,781,411)
$5,000,000 under $10,000,000	355 (310 , 401)	16,557 (6,277 , 26,837)	37,307 (36,876 , 37,738)	84,678,183 (82,944,210 , 86,412,155)
$10,000,000 or more	276 (276 , 276)	71,346 (71,346 , 71,346)	27,585 (27,585 , 27,585)	208,987,968 (208,987,968 , 208,987,968)
Taxable returns, total	**66,931 (53,844 , 80,019)**	**1,422,010 (857,385 , 1,986,636)**	**2,498,188 (2,437,231 , 2,559,145)**	**711,667,120 (703,660,383 , 719,673,856)**
Nontaxable returns, total	**4,059 (509 , 7,608)**	**57,859 (-25,463 , 141,182)**	**209,753 (184,950 , 234,556)**	**-7,238,059 (-8,540,597 , -5,935,522)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)
All returns, total	**202,777 (184,485 , 221,069)**	**28,919,586 (27,568,658 , 30,270,514)**	**204,924 (185,298 , 224,549)**	**-7,232,131 (-8,102,260 , -6,362,001)**
Under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	2,837 (-44 , 5,718)	-104,758 (-260,762 , 51,247)
$5,000 under $10,000	** 1,064 (-915 , 3,041)	** -7,662 (-20,706 , 5,381)	* 1,106 (-1,051 , 3,263)	* -793 (-2,171 , 584)
$10,000 under $15,000	* 1,698 (-565 , 3,960)	* -2,297 (-8,286 , 3,693)	2,527 (-283 , 5,337)	-53,693 (-100,121 , -7,264)
$15,000 under $20,000	* 1,046 (-932 , 3,023)	* -5,878 (-23,892 , 12,135)	1,734 (-379 , 3,848)	-205,353 (-467,591 , 56,885)
$20,000 under $25,000	* 2,246 (-537 , 5,028)	* 27,007 (-9,126 , 63,140)	1,866 (-224 , 3,957)	-55,397 (-169,162 , 58,369)
$25,000 under $30,000	2,028 (-762 , 4,819)	-8,289 (-22,188 , 5,609)	1,848 (-310 , 4,007)	-107,627 (-221,465 , 6,210)
$30,000 under $35,000	* 5 (0 , 10)	* -841 (-4,351 , 2,669)	2,533 (90 , 4,976)	-69,892 (-189,351 , 49,568)
$35,000 under $40,000	1,138 (-851 , 3,126)	1,608 (-769 , 3,986)	2,476 (-330 , 5,283)	-69,431 (-138,483 , -379)
$40,000 under $45,000	* 202 (-185 , 588)	* 1,263 (-746 , 3,271)	2,759 (-164 , 5,682)	-202,261 (-441,142 , 36,620)
$45,000 under $50,000	* 1,349 (-704 , 3,402)	* 18,929 (-11,310 , 49,169)	2,678 (-325 , 5,680)	-7,615 (-29,649 , 14,419)
$50,000 under $55,000	* 6 (6 , 6)	* -1,459 (-1,459 , -1,459)	3,447 (20 , 6,873)	-46,395 (-119,083 , 26,294)
$55,000 under $60,000	* 4,029 (93 , 7,965)	* 35,285 (-20,563 , 91,134)	2,512 (-343 , 5,368)	-97,066 (-219,169 , 25,038)
$60,000 under $75,000	4,863 (893 , 8,833)	68,039 (-35,992 , 172,070)	9,996 (4,127 , 15,864)	-141,125 (-290,463 , 8,212)
$75,000 under $100,000	7,927 (2,725 , 13,129)	175,966 (5,814 , 346,118)	22,868 (14,007 , 31,729)	-529,360 (-775,405 , -283,314)
$100,000 under $200,000	42,422 (30,517 , 54,328)	745,940 (350,355 , 1,141,524)	53,640 (42,191 , 65,089)	-1,363,683 (-1,880,448 , -846,918)
$200,000 under $500,000	68,067 (58,803 , 77,330)	3,375,652 (2,529,218 , 4,222,087)	55,242 (47,279 , 63,205)	-857,428 (-1,220,521 , -494,335)
$500,000 under $1,000,000	26,487 (23,220 , 29,754)	2,656,450 (2,006,874 , 3,306,025)	17,855 (15,397 , 20,314)	-974,716 (-1,184,033 , -765,399)
$1,000,000 under $1,500,000	11,440 (10,264 , 12,615)	1,642,168 (1,237,630 , 2,046,707)	6,132 (5,301 , 6,964)	-467,359 (-564,604 , -370,113)
$1,500,000 under $2,000,000	6,043 (5,492 , 6,594)	1,121,825 (874,243 , 1,369,407)	2,986 (2,604 , 3,368)	-218,535 (-274,615 , -162,454)
$2,000,000 under $5,000,000	11,583 (11,142 , 12,023)	4,461,101 (4,060,931 , 4,861,270)	5,023 (4,733 , 5,313)	-623,815 (-697,644 , -549,986)
$5,000,000 under $10,000,000	4,717 (4,551 , 4,883)	3,635,333 (3,315,573 , 3,955,093)	1,599 (1,503 , 1,694)	-370,437 (-407,826 , -333,047)
$10,000,000 or more	4,420 (4,420 , 4,420)	10,979,447 (10,979,447 , 10,979,447)	1,258 (1,258 , 1,258)	-665,395 (-665,395 , -665,395)
Taxable returns, total	**188,263 (171,246 , 205,280)**	**28,957,237 (27,609,065 , 30,305,409)**	**178,203 (160,265 , 196,140)**	**-6,114,520 (-6,825,243 , -5,403,797)**
Nontaxable returns, total	**14,514 (7,799 , 21,229)**	**-37,651 (-123,934 , 48,633)**	**26,721 (18,409 , 35,033)**	**-1,117,610 (-1,622,369 , -612,852)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Unemployment compensation		Taxable Social Security benefits	
	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)
All returns, total	**383,898 (348,754 , 419,042)**	**3,068,197 (2,694,082 , 3,442,312)**	**3,555,271 (3,452,571 , 3,657,972)**	**82,342,254 (79,816,639 , 84,867,870)**
Under $5,000	** 3,044 (-354 , 6,442)	** 24,440 (-7,556 , 56,437)	* 380 (-287 , 1,048)	* 1,887 (-1,421 , 5,195)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	11,268 (4,711 , 17,826)	22,573 (-3,288 , 48,434)
$10,000 under $15,000	* 2,091 (-678 , 4,860)	* 11,334 (-5,940 , 28,609)	24,747 (15,285 , 34,208)	76,532 (30,463 , 122,602)
$15,000 under $20,000	* 2,005 (-758 , 4,767)	* 8,277 (-5,200 , 21,754)	75,576 (58,915 , 92,238)	184,900 (125,260 , 244,540)
$20,000 under $25,000	* 2,997 (-392 , 6,385)	* 52,808 (-14,012 , 119,629)	90,302 (71,895 , 108,708)	331,898 (249,912 , 413,883)
$25,000 under $30,000	* 4,211 (264 , 8,159)	* 104,719 (-2,990 , 212,428)	73,647 (57,022 , 90,271)	344,329 (257,628 , 431,030)
$30,000 under $35,000	11,865 (5,255 , 18,476)	55,735 (18,675 , 92,794)	81,421 (64,001 , 98,840)	652,231 (501,136 , 803,326)
$35,000 under $40,000	9,386 (3,466 , 15,306)	79,630 (16,109 , 143,151)	85,008 (67,117 , 102,900)	803,183 (623,951 , 982,414)
$40,000 under $45,000	10,125 (3,878 , 16,372)	44,698 (8,771 , 80,625)	72,547 (56,153 , 88,940)	859,417 (659,723 , 1,059,111)
$45,000 under $50,000	8,624 (2,933 , 14,315)	75,017 (-2,142 , 152,176)	103,388 (83,573 , 123,204)	1,358,016 (1,086,313 , 1,629,718)
$50,000 under $55,000	12,097 (5,273 , 18,920)	70,994 (23,395 , 118,593)	98,530 (79,327 , 117,734)	1,476,059 (1,177,872 , 1,774,246)
$55,000 under $60,000	13,064 (5,966 , 20,162)	116,362 (28,521 , 204,204)	106,235 (86,236 , 126,233)	1,799,275 (1,446,364 , 2,152,186)
$60,000 under $75,000	43,556 (30,657 , 56,455)	257,021 (156,057 , 357,985)	340,951 (305,480 , 376,421)	6,351,033 (5,654,526 , 7,047,539)
$75,000 under $100,000	47,617 (34,219 , 61,016)	323,190 (211,323 , 435,057)	470,307 (428,828 , 511,786)	10,623,932 (9,627,361 , 11,620,503)
$100,000 under $200,000	127,494 (105,673 , 149,315)	1,069,214 (825,723 , 1,312,704)	1,110,844 (1,048,965 , 1,172,724)	30,743,733 (28,858,142 , 32,629,323)
$200,000 under $500,000	69,597 (59,208 , 79,986)	631,812 (501,277 , 762,347)	573,259 (544,471 , 602,047)	18,170,215 (17,188,943 , 19,151,487)
$500,000 under $1,000,000	12,504 (10,054 , 14,955)	112,351 (83,677 , 141,025)	136,187 (128,722 , 143,653)	4,798,041 (4,507,976 , 5,088,107)
$1,000,000 under $1,500,000	2,333 (1,746 , 2,920)	20,600 (14,572 , 26,628)	39,389 (37,188 , 41,590)	1,411,300 (1,324,498 , 1,498,102)
$1,500,000 under $2,000,000	509 (312 , 706)	3,802 (2,131 , 5,474)	17,872 (16,804 , 18,941)	666,063 (623,504 , 708,621)
$2,000,000 under $5,000,000	630 (513 , 746)	4,674 (3,650 , 5,697)	28,980 (28,259 , 29,700)	1,099,822 (1,069,946 , 1,129,698)
$5,000,000 under $10,000,000	101 (74 , 128)	1,038 (690 , 1,386)	8,338 (8,117 , 8,559)	320,780 (311,528 , 330,033)
$10,000,000 or more	49 (49 , 49)	480 (480 , 480)	6,095 (6,090 , 6,100)	247,036 (246,809 , 247,262)
Taxable returns, total	**331,424 (299,163 , 363,686)**	**2,588,016 (2,256,022 , 2,920,010)**	**3,113,328 (3,018,414 , 3,208,242)**	**77,597,406 (75,131,531 , 80,063,282)**
Nontaxable returns, total	**52,474 (38,505 , 66,443)**	**480,181 (307,577 , 652,785)**	**441,943 (402,051 , 481,835)**	**4,744,848 (4,181,232 , 5,308,465)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)
All returns, total	**142,248 (125,308 , 159,187)**	**36,134,812 (35,015,778 , 37,253,846)**	**117,593 (102,882 , 132,303)**	**1,781,643 (1,570,055 , 1,993,231)**
Under $5,000	3,044 (112 , 5,976)	127,616 (6,094 , 249,138)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	2,925 (-20 , 5,869)	66,577 (6,319 , 126,835)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	5,197 (1,078 , 9,317)	146,565 (-5,887 , 299,017)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	5,256 (1,195 , 9,317)	60,646 (-13,403 , 134,695)	** 15 (-2 , 32)	** 178 (-107 , 463)
$20,000 under $25,000	10,194 (4,194 , 16,194)	277,719 (96,397 , 459,041)	* 1,009 (-964 , 2,982)	* 1,366 (-1,155 , 3,888)
$25,000 under $30,000	2,965 (68 , 5,863)	139,640 (-12,500 , 291,780)	* 1,997 (-765 , 4,760)	* 12,859 (-9,757 , 35,474)
$30,000 under $35,000	4,594 (621 , 8,567)	65,921 (4,073 , 127,769)	* 44 (-14 , 103)	* 262 (-70 , 594)
$35,000 under $40,000	5,840 (1,744 , 9,937)	141,503 (34,248 , 248,758)	** 310 (-277 , 899)	** 3,937 (-3,763 , 11,637)
$40,000 under $45,000	5,702 (1,608 , 9,796)	386,043 (97,625 , 674,461)	** 0 (0 , 0)	** 0 (0 , 0)
$45,000 under $50,000	6,121 (1,620 , 10,621)	214,474 (57,875 , 371,073)	* 1,253 (-764 , 3,270)	* 7,202 (-3,805 , 18,208)
$50,000 under $55,000	1,375 (306 , 2,444)	147,459 (8,618 , 286,301)	* 2,054 (-735 , 4,843)	* 3,638 (-1,702 , 8,977)
$55,000 under $60,000	2,139 (-50 , 4,328)	59,228 (12,542 , 105,914)	3,164 (-262 , 6,590)	10,434 (-3,627 , 24,495)
$60,000 under $75,000	13,015 (7,282 , 18,749)	683,838 (418,459 , 949,217)	6,525 (1,669 , 11,382)	34,214 (1,566 , 66,862)
$75,000 under $100,000	9,956 (5,199 , 14,713)	793,057 (464,740 , 1,121,373)	7,507 (2,262 , 12,752)	24,960 (2,878 , 47,042)
$100,000 under $200,000	22,761 (16,167 , 29,354)	2,665,449 (2,080,781 , 3,250,117)	26,150 (16,721 , 35,578)	291,945 (116,156 , 467,733)
$200,000 under $500,000	19,489 (15,612 , 23,367)	4,244,349 (3,701,701 , 4,786,997)	23,930 (17,920 , 29,939)	195,982 (129,941 , 262,024)
$500,000 under $1,000,000	8,894 (7,415 , 10,372)	3,503,183 (3,193,063 , 3,813,303)	11,587 (9,637 , 13,538)	94,139 (56,306 , 131,973)
$1,000,000 under $1,500,000	3,770 (3,226 , 4,315)	2,407,131 (2,190,784 , 2,623,479)	7,010 (6,123 , 7,897)	95,993 (64,646 , 127,339)
$1,500,000 under $2,000,000	1,981 (1,737 , 2,225)	1,774,410 (1,618,483 , 1,930,338)	4,277 (3,830 , 4,724)	67,646 (47,267 , 88,025)
$2,000,000 under $5,000,000	4,001 (3,784 , 4,218)	4,537,915 (4,383,529 , 4,692,300)	10,335 (9,936 , 10,734)	155,896 (121,206 , 190,587)
$5,000,000 under $10,000,000	1,495 (1,420 , 1,570)	2,856,156 (2,796,979 , 2,915,334)	4,993 (4,827 , 5,158)	257,381 (202,538 , 312,224)
$10,000,000 or more	1,534 (1,534 , 1,534)	10,835,932 (10,835,932 , 10,835,932)	5,430 (5,430 , 5,430)	523,611 (523,611 , 523,611)
Taxable returns, total	**84,987 (73,371 , 96,602)**	**32,868,381 (31,918,784 , 33,817,978)**	**110,130 (96,241 , 124,020)**	**1,716,333 (1,507,227 , 1,925,439)**
Nontaxable returns, total	**57,261 (44,924 , 69,598)**	**3,266,431 (2,673,371 , 3,859,492)**	**7,462 (2,615 , 12,309)**	**65,310 (32,977 , 97,643)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion	
	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)
All returns, total	**82,817 (68,042 , 97,592)**	**152,857 (107,552 , 198,163)**	**14,490 (9,514 , 19,465)**	**1,505,633 (966,644 , 2,044,623)**
Under $5,000	0 (0 , 0)	0 (0 , 0)	** 5 (5 , 5)	** 843 (843 , 843)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	** 1,972 (-757 , 4,700)	** 1,248 (-470 , 2,965)	* 1,016 (-966 , 2,998)	* 114,131 (-107,838 , 336,100)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	* 10 (-1 , 22)	* 1,426 (147 , 2,705)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	* 3 (3 , 3)	* 535 (535 , 535)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	* 9 (9 , 9)	* 1,687 (1,687 , 1,687)
$30,000 under $35,000	** 0 (0 , 0)	** 0 (0 , 0)	14 (14 , 14)	2,353 (2,353 , 2,353)
$35,000 under $40,000	** 3,027 (-397 , 6,452)	** 5,616 (-2,182 , 13,415)	12 (12 , 12)	2,116 (2,116 , 2,116)
$40,000 under $45,000	** 0 (0 , 0)	** 0 (0 , 0)	2,041 (-761 , 4,844)	226,266 (-83,300 , 535,833)
$45,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	12 (12 , 12)	1,888 (1,888 , 1,888)
$50,000 under $55,000	0 (0 , 0)	0 (0 , 0)	11 (11 , 11)	1,734 (1,734 , 1,734)
$55,000 under $60,000	0 (0 , 0)	0 (0 , 0)	16 (16 , 16)	2,526 (2,526 , 2,526)
$60,000 under $75,000	* 2,044 (-742 , 4,830)	* 8,210 (-3,222 , 19,641)	1,107 (-876 , 3,090)	123,256 (-92,277 , 338,790)
$75,000 under $100,000	* 6,037 (1,216 , 10,859)	* 4,989 (-2,418 , 12,397)	405 (-190 , 1,001)	47,384 (-19,301 , 114,069)
$100,000 under $200,000	33,061 (21,889 , 44,234)	55,248 (21,883 , 88,612)	2,799 (412 , 5,187)	274,953 (22,944 , 526,963)
$200,000 under $500,000	26,343 (20,084 , 32,601)	53,894 (28,804 , 78,983)	3,308 (1,821 , 4,795)	314,796 (165,457 , 464,135)
$500,000 under $1,000,000	7,717 (5,736 , 9,698)	16,474 (8,920 , 24,028)	2,133 (1,271 , 2,994)	210,984 (121,688 , 300,280)
$1,000,000 under $1,500,000	1,417 (965 , 1,869)	3,349 (1,613 , 5,084)	387 (165 , 608)	45,318 (16,472 , 74,164)
$1,500,000 under $2,000,000	517 (308 , 726)	1,531 (703 , 2,358)	227 (151 , 303)	24,515 (15,787 , 33,242)
$2,000,000 under $5,000,000	474 (374 , 573)	1,270 (871 , 1,669)	640 (526 , 754)	71,926 (58,250 , 85,602)
$5,000,000 under $10,000,000	136 (105 , 167)	794 (636 , 952)	180 (145 , 215)	19,724 (15,666 , 23,782)
$10,000,000 or more	72 (72 , 72)	235 (235 , 235)	154 (154 , 154)	17,271 (17,271 , 17,271)
Taxable returns, total	**81,772 (67,128 , 96,415)**	**152,475 (107,171 , 197,778)**	**11,404 (7,334 , 15,475)**	**1,151,781 (715,143 , 1,588,419)**
Nontaxable returns, total	**1,045 (-921 , 3,011)**	**383 (-60 , 825)**	**3,085 (221 , 5,950)**	**353,853 (37,481 , 670,224)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Gambling earnings		Other income less loss	
	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)
All returns, total	**709,159 (663,107 , 755,211)**	**50,494,816 (47,702,945 , 53,286,688)**	**1,329,709 (1,275,083 , 1,384,334)**	**20,156,354 (18,658,400 , 21,654,308)**
Under $5,000	* 3,278 (-137 , 6,693)	* 9,282 (322 , 18,241)	3,514 (371 , 6,658)	25,255 (-13,966 , 64,476)
$5,000 under $10,000	* 3,356 (-116 , 6,829)	* 27,695 (-9,943 , 65,333)	4,273 (336 , 8,211)	16,061 (-283 , 32,405)
$10,000 under $15,000	* 2,050 (-746 , 4,847)	* 15,386 (-10,003 , 40,776)	9,295 (3,584 , 15,005)	14,878 (-40,037 , 69,793)
$15,000 under $20,000	8,903 (3,202 , 14,605)	164,432 (38,692 , 290,172)	9,811 (4,035 , 15,588)	-902 (-39,607 , 37,803)
$20,000 under $25,000	10,514 (4,278 , 16,750)	132,315 (46,005 , 218,625)	19,535 (10,918 , 28,151)	40,696 (-3,825 , 85,218)
$25,000 under $30,000	* 7,063 (1,856 , 12,271)	* 171,984 (26,596 , 317,372)	10,770 (4,510 , 17,030)	-23,409 (-141,970 , 95,151)
$30,000 under $35,000	17,123 (9,015 , 25,232)	360,322 (150,950 , 569,694)	8,988 (3,325 , 14,651)	35,814 (-107,175 , 178,804)
$35,000 under $40,000	13,538 (6,396 , 20,680)	290,199 (109,597 , 470,801)	8,885 (3,281 , 14,489)	27,053 (-5,839 , 59,946)
$40,000 under $45,000	13,652 (6,462 , 20,841)	218,878 (68,903 , 368,853)	10,324 (4,514 , 16,135)	1,421 (-121,630 , 124,471)
$45,000 under $50,000	16,308 (8,421 , 24,194)	216,576 (56,939 , 376,213)	19,745 (11,173 , 28,316)	30,881 (-2,442 , 64,205)
$50,000 under $55,000	9,452 (3,518 , 15,385)	239,090 (41,000 , 437,181)	16,545 (8,657 , 24,432)	-30,311 (-118,203 , 57,581)
$55,000 under $60,000	20,613 (11,780 , 29,445)	297,515 (128,116 , 466,914)	12,266 (5,637 , 18,895)	-42,324 (-116,988 , 32,340)
$60,000 under $75,000	68,978 (52,764 , 85,191)	1,378,208 (957,516 , 1,798,900)	72,405 (56,170 , 88,641)	202,918 (18,021 , 387,816)
$75,000 under $100,000	70,284 (54,185 , 86,384)	1,107,692 (689,610 , 1,525,775)	115,100 (94,531 , 135,668)	712,172 (250,867 , 1,173,478)
$100,000 under $200,000	226,662 (197,926 , 255,399)	7,666,613 (6,103,692 , 9,229,534)	363,805 (328,172 , 399,439)	2,020,221 (1,263,416 , 2,777,025)
$200,000 under $500,000	164,079 (147,023 , 181,135)	10,292,979 (8,790,525 , 11,795,433)	363,422 (341,104 , 385,739)	4,285,548 (3,480,488 , 5,090,608)
$500,000 under $1,000,000	32,086 (28,296 , 35,876)	6,864,065 (5,642,444 , 8,085,686)	141,044 (133,362 , 148,726)	3,070,219 (2,404,874 , 3,735,564)
$1,000,000 under $1,500,000	8,642 (7,562 , 9,721)	3,334,068 (2,687,123 , 3,981,013)	46,196 (43,812 , 48,581)	1,563,771 (1,250,742 , 1,876,800)
$1,500,000 under $2,000,000	3,958 (3,386 , 4,531)	1,946,301 (1,477,748 , 2,414,854)	22,937 (21,701 , 24,172)	929,525 (691,535 , 1,167,516)
$2,000,000 under $5,000,000	6,088 (5,733 , 6,444)	5,603,347 (5,092,505 , 6,114,189)	42,694 (41,840 , 43,549)	2,882,221 (2,605,951 , 3,158,492)
$5,000,000 under $10,000,000	1,555 (1,452 , 1,657)	3,145,125 (2,784,645 , 3,505,605)	15,013 (14,722 , 15,304)	1,613,318 (1,436,859 , 1,789,778)
$10,000,000 or more	977 (977 , 977)	7,012,745 (7,012,745 , 7,012,745)	13,140 (13,135 , 13,145)	2,781,324 (2,780,512 , 2,782,135)
Taxable returns, total	**623,646 (581,029 , 666,263)**	**46,187,767 (43,541,300 , 48,834,234)**	**1,220,221 (1,168,953 , 1,271,489)**	**19,830,594 (18,358,081 , 21,303,108)**
Nontaxable returns, total	**85,513 (67,992 , 103,034)**	**4,307,049 (3,415,672 , 5,198,427)**	**109,488 (90,526 , 128,450)**	**325,759 (50,686 , 600,833)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total statutory adjustments		Itemized deductions
	Number of returns	Amount	Total [3]
	(69)	(70)	(71)
All returns, total	**3,992,411 (3,897,102 , 4,087,720)**	**48,945,300 (47,683,421 , 50,207,179)**	**668,001,764 (650,039,750 , 685,963,778)**
Under $5,000	20,120 (12,022 , 28,218)	39,904 (14,194 , 65,614)	2,212,245 (1,664,269 , 2,760,221)
$5,000 under $10,000	24,462 (15,323 , 33,602)	63,344 (7,135 , 119,554)	11,186,695 (-5,028,810 , 27,402,200)
$10,000 under $15,000	25,463 (16,097 , 34,828)	42,321 (15,396 , 69,246)	2,765,492 (2,129,981 , 3,401,003)
$15,000 under $20,000	34,559 (23,620 , 45,498)	153,284 (45,853 , 260,716)	3,989,446 (3,198,746 , 4,780,146)
$20,000 under $25,000	37,478 (25,968 , 48,988)	100,275 (58,326 , 142,223)	5,050,663 (4,169,112 , 5,932,214)
$25,000 under $30,000	39,861 (27,949 , 51,772)	120,344 (69,866 , 170,821)	5,703,689 (4,618,135 , 6,789,243)
$30,000 under $35,000	51,330 (37,716 , 64,944)	256,688 (141,156 , 372,220)	6,541,344 (5,383,308 , 7,699,380)
$35,000 under $40,000	48,722 (35,514 , 61,931)	242,731 (132,394 , 353,067)	7,952,987 (6,742,959 , 9,163,015)
$40,000 under $45,000	48,828 (35,718 , 61,938)	170,699 (100,564 , 240,834)	6,898,437 (5,952,916 , 7,843,958)
$45,000 under $50,000	67,059 (51,451 , 82,667)	279,270 (171,580 , 386,959)	8,705,806 (7,571,683 , 9,839,930)
$50,000 under $55,000	81,253 (63,973 , 98,532)	291,720 (202,365 , 381,076)	9,715,135 (8,550,406 , 10,879,865)
$55,000 under $60,000	65,844 (50,260 , 81,427)	179,616 (114,467 , 244,765)	9,911,024 (8,565,628 , 11,256,419)
$60,000 under $75,000	248,566 (218,461 , 278,670)	880,699 (686,612 , 1,074,786)	32,025,449 (29,973,374 , 34,077,524)
$75,000 under $100,000	373,790 (337,093 , 410,488)	1,586,990 (1,312,256 , 1,861,724)	53,445,883 (50,291,044 , 56,600,722)
$100,000 under $200,000	1,135,287 (1,074,317 , 1,196,257)	7,192,038 (6,497,303 , 7,886,772)	151,517,219 (146,850,088 , 156,184,351)
$200,000 under $500,000	1,037,386 (1,000,997 , 1,073,775)	13,601,763 (12,852,058 , 14,351,468)	136,240,610 (132,997,984 , 139,483,236)
$500,000 under $1,000,000	364,995 (353,203 , 376,787)	10,057,156 (9,510,758 , 10,603,553)	54,792,042 (53,000,425 , 56,583,659)
$1,000,000 under $1,500,000	112,024 (108,412 , 115,636)	4,297,455 (4,040,899 , 4,554,010)	21,274,748 (20,376,452 , 22,173,044)
$1,500,000 under $2,000,000	52,571 (50,689 , 54,453)	2,339,052 (2,215,159 , 2,462,945)	12,194,361 (11,519,152 , 12,869,570)
$2,000,000 under $5,000,000	81,336 (80,185 , 82,488)	4,177,946 (4,049,031 , 4,306,860)	29,514,407 (28,854,755 , 30,174,060)
$5,000,000 under $10,000,000	24,105 (23,739 , 24,472)	1,348,650 (1,303,912 , 1,393,389)	18,019,722 (17,546,426 , 18,493,018)
$10,000,000 or more	17,371 (17,366 , 17,376)	1,523,356 (1,523,267 , 1,523,445)	78,344,359 (78,332,989 , 78,355,729)
Taxable returns, total	**3,609,519 (3,520,617 , 3,698,422)**	**46,990,166 (45,761,112 , 48,219,220)**	**589,501,631 (583,069,455 , 595,933,806)**
Nontaxable returns, total	**382,891 (347,281 , 418,502)**	**1,955,134 (1,663,633 , 2,246,635)**	**78,500,133 (61,698,521 , 95,301,746)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Medical and dental expenses deduction			
	Total after subtracting AGI limitation		Total medical expenses	
	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)
All returns, total	**3,983,082 (3,866,414 , 4,099,750)**	**92,946,111 (76,258,568 , 109,633,654)**	**3,983,082 (3,866,414 , 4,099,750)**	**120,988,136 (104,168,859 , 137,807,413)**
Under $5,000	66,399 (51,031 , 81,766)	1,191,699 (749,752 , 1,633,646)	66,399 (51,031 , 81,766)	1,202,437 (758,911 , 1,645,962)
$5,000 under $10,000	70,113 (54,107 , 86,119)	10,098,694 (-6,112,564 , 26,309,951)	70,113 (54,107 , 86,119)	10,139,280 (-6,073,234 , 26,351,793)
$10,000 under $15,000	84,637 (67,195 , 102,079)	1,617,799 (1,105,039 , 2,130,558)	84,637 (67,195 , 102,079)	1,696,521 (1,173,418 , 2,219,624)
$15,000 under $20,000	119,212 (98,329 , 140,094)	1,835,915 (1,349,128 , 2,322,702)	119,212 (98,329 , 140,094)	1,993,208 (1,487,931 , 2,498,486)
$20,000 under $25,000	127,977 (106,152 , 149,801)	2,419,602 (1,729,741 , 3,109,462)	127,977 (106,152 , 149,801)	2,638,259 (1,925,822 , 3,350,696)
$25,000 under $30,000	133,921 (111,451 , 156,391)	2,830,226 (1,941,519 , 3,718,932)	133,921 (111,451 , 156,391)	3,107,240 (2,193,153 , 4,021,327)
$30,000 under $35,000	141,187 (118,280 , 164,095)	2,811,061 (2,087,043 , 3,535,079)	141,187 (118,280 , 164,095)	3,156,446 (2,395,389 , 3,917,503)
$35,000 under $40,000	176,025 (150,243 , 201,808)	3,276,238 (2,323,989 , 4,228,488)	176,025 (150,243 , 201,808)	3,771,170 (2,780,299 , 4,762,042)
$40,000 under $45,000	144,236 (121,075 , 167,398)	2,549,754 (1,911,310 , 3,188,199)	144,236 (121,075 , 167,398)	3,011,339 (2,323,477 , 3,699,200)
$45,000 under $50,000	169,405 (144,118 , 194,692)	3,471,236 (2,684,910 , 4,257,561)	169,405 (144,118 , 194,692)	4,074,881 (3,226,236 , 4,923,527)
$50,000 under $55,000	169,006 (143,760 , 194,251)	3,173,483 (2,483,240 , 3,863,727)	169,006 (143,760 , 194,251)	3,836,231 (3,075,234 , 4,597,227)
$55,000 under $60,000	156,340 (132,085 , 180,596)	2,996,137 (2,277,828 , 3,714,446)	156,340 (132,085 , 180,596)	3,669,549 (2,879,820 , 4,459,278)
$60,000 under $75,000	493,012 (450,282 , 535,742)	8,982,950 (7,807,300 , 10,158,599)	493,012 (450,282 , 535,742)	11,480,491 (10,151,283 , 12,809,699)
$75,000 under $100,000	589,529 (542,979 , 636,079)	12,134,303 (10,369,777 , 13,898,830)	589,529 (542,979 , 636,079)	15,979,554 (14,034,129 , 17,924,979)
$100,000 under $200,000	1,040,043 (979,758 , 1,100,328)	21,689,680 (19,624,650 , 23,754,710)	1,040,043 (979,758 , 1,100,328)	32,277,299 (29,792,224 , 34,762,375)
$200,000 under $500,000	278,713 (256,813 , 300,613)	9,579,720 (8,389,915 , 10,769,526)	278,713 (256,813 , 300,613)	15,279,634 (13,802,578 , 16,756,690)
$500,000 under $1,000,000	19,750 (16,747 , 22,754)	1,776,927 (1,333,802 , 2,220,051)	19,750 (16,747 , 22,754)	2,729,821 (2,187,789 , 3,271,854)
$1,000,000 under $1,500,000	2,220 (1,684 , 2,756)	259,973 (151,520 , 368,425)	2,220 (1,684 , 2,756)	457,210 (315,311 , 599,110)
$1,500,000 under $2,000,000	771 (537 , 1,005)	109,843 (67,308 , 152,378)	771 (537 , 1,005)	208,301 (140,979 , 275,623)
$2,000,000 under $5,000,000	544 (442 , 646)	120,686 (82,731 , 158,641)	544 (442 , 646)	236,937 (185,311 , 288,564)
$5,000,000 under $10,000,000	39 (24 , 54)	18,806 (11,061 , 26,550)	39 (24 , 54)	38,147 (24,533 , 51,760)
$10,000,000 or more	* 3 (3 , 3)	* 1,380 (1,380 , 1,380)	* 3 (3 , 3)	* 4,181 (4,181 , 4,181)
Taxable returns, total	**2,987,125 (2,886,365 , 3,087,885)**	**51,632,868 (49,125,151 , 54,140,584)**	**2,987,125 (2,886,365 , 3,087,885)**	**76,641,311 (73,520,270 , 79,762,352)**
Nontaxable returns, total	**995,957 (936,107 , 1,055,808)**	**41,313,243 (24,813,071 , 57,813,416)**	**995,957 (936,107 , 1,055,808)**	**44,346,825 (27,816,294 , 60,877,355)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Medical and dental expenses deduction—continued		Taxes paid deduction	
	AGI limitation		Total	
	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)
All returns, total	**3,979,042 (3,862,439 , 4,095,644)**	**28,042,025 (27,171,850 , 28,914,129)**	**15,079,029 (14,885,632 , 15,272,425)**	**125,205,903 (123,561,594 , 126,850,213)**
Under $5,000	62,355 (47,505 , 77,206)	10,737 (7,684 , 13,791)	93,031 (75,002 , 111,059)	409,873 (313,158 , 506,589)
$5,000 under $10,000	70,113 (54,107 , 86,119)	40,586 (31,166 , 50,007)	99,629 (80,640 , 118,618)	424,919 (322,498 , 527,341)
$10,000 under $15,000	84,637 (67,195 , 102,079)	78,722 (62,406 , 95,038)	111,410 (91,402 , 131,419)	507,176 (366,057 , 648,295)
$15,000 under $20,000	119,212 (98,329 , 140,094)	157,293 (129,682 , 184,904)	148,532 (125,310 , 171,754)	693,372 (559,372 , 827,372)
$20,000 under $25,000	127,977 (106,152 , 149,801)	218,657 (181,292 , 256,022)	177,112 (151,612 , 202,612)	905,356 (747,312 , 1,063,399)
$25,000 under $30,000	133,921 (111,451 , 156,391)	277,015 (230,476 , 323,553)	193,039 (166,245 , 219,834)	993,800 (821,146 , 1,166,453)
$30,000 under $35,000	141,187 (118,280 , 164,095)	345,385 (289,266 , 401,504)	204,479 (176,933 , 232,026)	1,016,026 (852,000 , 1,180,052)
$35,000 under $40,000	176,025 (150,243 , 201,808)	494,932 (422,389 , 567,476)	265,330 (233,747 , 296,914)	1,566,235 (1,337,411 , 1,795,058)
$40,000 under $45,000	144,236 (121,075 , 167,398)	461,584 (387,430 , 535,739)	249,907 (219,440 , 280,374)	1,405,499 (1,193,525 , 1,617,474)
$45,000 under $50,000	169,405 (144,118 , 194,692)	603,646 (513,502 , 693,789)	301,730 (268,031 , 335,428)	1,746,619 (1,502,856 , 1,990,383)
$50,000 under $55,000	169,006 (143,760 , 194,251)	662,747 (563,723 , 761,772)	339,363 (303,642 , 375,084)	2,042,133 (1,791,291 , 2,292,975)
$55,000 under $60,000	156,340 (132,085 , 180,596)	673,412 (568,920 , 777,903)	352,685 (316,186 , 389,183)	2,221,807 (1,959,556 , 2,484,058)
$60,000 under $75,000	493,012 (450,282 , 535,742)	2,497,541 (2,280,614 , 2,714,468)	1,162,475 (1,097,226 , 1,227,724)	7,755,846 (7,266,687 , 8,245,004)
$75,000 under $100,000	589,529 (542,979 , 636,079)	3,845,250 (3,540,581 , 4,149,919)	1,896,368 (1,813,668 , 1,979,067)	14,632,617 (13,953,827 , 15,311,407)
$100,000 under $200,000	1,040,043 (979,758 , 1,100,328)	10,587,619 (9,966,821 , 11,208,417)	4,707,248 (4,584,498 , 4,829,998)	41,594,496 (40,466,081 , 42,722,911)
$200,000 under $500,000	278,713 (256,813 , 300,613)	5,699,914 (5,282,405 , 6,117,423)	3,321,050 (3,254,302 , 3,387,798)	32,118,348 (31,442,406 , 32,794,289)
$500,000 under $1,000,000	19,750 (16,747 , 22,754)	952,895 (809,069 , 1,096,720)	898,621 (881,683 , 915,559)	8,914,959 (8,725,440 , 9,104,477)
$1,000,000 under $1,500,000	2,220 (1,684 , 2,756)	197,238 (149,790 , 244,685)	229,745 (224,975 , 234,515)	2,308,379 (2,233,864 , 2,382,894)
$1,500,000 under $2,000,000	771 (537 , 1,005)	98,458 (69,504 , 127,412)	101,270 (98,566 , 103,973)	1,012,061 (983,560 , 1,040,562)
$2,000,000 under $5,000,000	547 (445 , 649)	116,251 (96,838 , 137,595)	153,198 (151,775 , 154,620)	1,580,393 (1,556,730 , 1,604,055)
$5,000,000 under $10,000,000	39 (24 , 54)	19,341 (12,114 , 26,568)	42,827 (42,373 , 43,281)	478,695 (465,998 , 491,392)
$10,000,000 or more	* 3 (3 , 3)	* 2,801 (2,801 , 2,801)	29,981 (29,976 , 29,986)	877,295 (877,245 , 877,345)
Taxable returns, total	**2,987,128 (2,886,368 , 3,087,888)**	**25,008,444 (24,165,439 , 25,853,379)**	**13,653,896 (13,472,146 , 13,835,646)**	**116,768,661 (115,193,565 , 118,343,756)**
Nontaxable returns, total	**991,914 (932,192 , 1,051,635)**	**3,033,581 (2,809,821 , 3,257,342)**	**1,425,132 (1,354,402 , 1,495,863)**	**8,437,243 (7,929,439 , 8,945,046)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Taxes paid deduction—continued			
	Total state and local taxes			
	Total		State and local income taxes or general sales taxes	
			Total	
	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)
All returns, total	**15,033,846 (14,840,776 , 15,226,916)**	**396,877,843 (358,600,009 , 435,155,677)**	**14,642,239 (14,451,726 , 14,832,752)**	**285,855,252 (247,682,813 , 324,027,690)**
Under $5,000	92,021 (74,101 , 109,941)	468,533 (350,507 , 586,558)	74,988 (58,990 , 90,985)	92,845 (64,609 , 121,081)
$5,000 under $10,000	98,619 (79,733 , 117,505)	516,993 (389,893 , 644,092)	91,913 (73,673 , 110,153)	158,486 (108,451 , 208,521)
$10,000 under $15,000	110,403 (90,492 , 130,314)	544,457 (418,135 , 670,779)	102,922 (83,704 , 122,140)	123,940 (91,736 , 156,144)
$15,000 under $20,000	148,531 (125,309 , 171,753)	812,445 (647,577 , 977,313)	138,381 (115,937 , 160,825)	223,526 (159,261 , 287,790)
$20,000 under $25,000	176,103 (150,679 , 201,527)	1,145,069 (919,715 , 1,370,424)	159,208 (135,050 , 183,366)	357,961 (210,436 , 505,485)
$25,000 under $30,000	191,024 (164,374 , 217,674)	1,179,947 (937,267 , 1,422,628)	181,096 (155,133 , 207,060)	400,240 (278,791 , 521,688)
$30,000 under $35,000	202,461 (175,056 , 229,866)	1,094,074 (914,702 , 1,273,446)	193,028 (166,271 , 219,785)	372,081 (290,915 , 453,248)
$35,000 under $40,000	262,300 (230,902 , 293,698)	1,762,967 (1,427,106 , 2,098,827)	256,193 (225,169 , 287,218)	696,402 (437,847 , 954,957)
$40,000 under $45,000	248,895 (218,492 , 279,299)	1,557,427 (1,329,230 , 1,785,623)	232,414 (203,055 , 261,774)	595,422 (483,753 , 707,091)
$45,000 under $50,000	299,706 (266,123 , 333,289)	1,897,470 (1,634,908 , 2,160,032)	281,486 (248,954 , 314,017)	634,387 (540,666 , 728,109)
$50,000 under $55,000	337,088 (301,475 , 372,701)	2,273,534 (1,974,875 , 2,572,192)	332,788 (297,401 , 368,175)	873,257 (740,781 , 1,005,732)
$55,000 under $60,000	352,640 (316,141 , 389,139)	2,391,655 (2,103,797 , 2,679,513)	347,161 (310,934 , 383,388)	877,681 (761,298 , 994,065)
$60,000 under $75,000	1,160,243 (1,095,052 , 1,225,434)	8,964,110 (8,278,521 , 9,649,700)	1,119,510 (1,055,457 , 1,183,564)	3,755,315 (3,391,819 , 4,118,810)
$75,000 under $100,000	1,891,180 (1,808,589 , 1,973,771)	17,717,861 (16,561,188 , 18,874,534)	1,832,471 (1,751,126 , 1,913,815)	8,028,368 (7,421,139 , 8,635,598)
$100,000 under $200,000	4,692,845 (4,570,264 , 4,815,426)	60,242,953 (57,894,104 , 62,591,802)	4,605,804 (4,484,239 , 4,727,369)	32,318,752 (31,238,853 , 33,398,650)
$200,000 under $500,000	3,314,681 (3,248,075 , 3,381,287)	85,223,975 (83,089,610 , 87,358,340)	3,256,907 (3,190,760 , 3,323,055)	54,965,415 (53,242,544 , 56,688,285)
$500,000 under $1,000,000	898,216 (881,280 , 915,152)	68,703,441 (30,594,510 , 106,812,372)	885,494 (868,623 , 902,364)	55,655,180 (17,555,079 , 93,755,282)
$1,000,000 under $1,500,000	229,656 (224,887 , 234,425)	21,851,968 (21,081,016 , 22,622,920)	227,065 (222,311 , 231,818)	17,567,490 (16,857,235 , 18,277,745)
$1,500,000 under $2,000,000	101,270 (98,566 , 103,973)	13,145,596 (12,688,861 , 13,602,332)	100,173 (97,483 , 102,864)	10,926,197 (10,512,072 , 11,340,321)
$2,000,000 under $5,000,000	153,186 (151,764 , 154,609)	33,682,137 (33,070,866 , 34,293,408)	151,311 (149,893 , 152,730)	29,410,023 (28,837,160 , 29,982,885)
$5,000,000 under $10,000,000	42,813 (42,360 , 43,267)	19,793,471 (19,469,855 , 20,117,088)	42,322 (41,870 , 42,774)	18,121,000 (17,810,106 , 18,431,894)
$10,000,000 or more	29,965 (29,960 , 29,970)	51,907,760 (51,894,851 , 51,920,670)	29,603 (29,598 , 29,608)	49,701,285 (49,689,194 , 49,713,376)
Taxable returns, total	**13,614,254 (13,432,815 , 13,795,694)**	**384,453,855 (346,184,350 , 422,723,359)**	**13,322,551 (13,142,960 , 13,502,142)**	**280,597,706 (242,429,646 , 318,765,766)**
Nontaxable returns, total	**1,419,592 (1,348,996 , 1,490,188)**	**12,423,988 (11,576,471 , 13,271,506)**	**1,319,687 (1,251,700 , 1,387,675)**	**5,257,546 (4,661,196 , 5,853,896)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Taxes paid deduction—continued			
	Total state and local taxes—continued			
	State and local income taxes or general sales taxes—continued			
	Income tax		General sales tax	
	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)
All returns, total	**10,988,927 (10,822,155 , 11,155,699)**	**257,354,764 (254,700,412 , 260,009,116)**	**3,653,312 (3,550,214 , 3,756,409)**	**28,500,488 (-9,581,096 , 66,582,072)**
Under $5,000	26,571 (17,260 , 35,881)	59,953 (34,136 , 85,769)	48,417 (35,403 , 61,431)	32,892 (21,443 , 44,342)
$5,000 under $10,000	31,007 (20,556 , 41,458)	105,836 (61,007 , 150,664)	60,906 (45,952 , 75,860)	52,650 (30,421 , 74,879)
$10,000 under $15,000	40,264 (28,166 , 52,361)	82,289 (51,910 , 112,669)	62,658 (47,721 , 77,595)	41,651 (30,961 , 52,341)
$15,000 under $20,000	56,624 (42,331 , 70,917)	136,023 (79,974 , 192,073)	81,757 (64,443 , 99,071)	87,502 (56,048 , 118,957)
$20,000 under $25,000	78,227 (61,262 , 95,192)	219,740 (128,506 , 310,974)	80,981 (63,769 , 98,194)	138,220 (22,283 , 254,158)
$25,000 under $30,000	112,058 (91,595 , 132,522)	289,210 (175,932 , 402,487)	69,038 (53,042 , 85,034)	111,030 (67,218 , 154,842)
$30,000 under $35,000	102,258 (82,736 , 121,780)	228,824 (164,048 , 293,601)	90,770 (72,456 , 109,084)	143,257 (94,334 , 192,181)
$35,000 under $40,000	146,275 (122,845 , 169,705)	523,540 (269,040 , 778,041)	109,919 (89,557 , 130,280)	172,862 (127,211 , 218,513)
$40,000 under $45,000	143,845 (120,657 , 167,033)	465,899 (363,175 , 568,623)	88,569 (70,537 , 106,602)	129,523 (85,695 , 173,351)
$45,000 under $50,000	175,834 (150,078 , 201,590)	470,460 (387,587 , 553,332)	105,651 (85,750 , 125,553)	163,928 (120,110 , 207,746)
$50,000 under $55,000	223,652 (194,609 , 252,696)	665,647 (546,486 , 784,807)	109,135 (88,882 , 129,389)	207,610 (149,656 , 265,563)
$55,000 under $60,000	244,331 (213,935 , 274,727)	718,738 (611,184 , 826,292)	102,830 (83,079 , 122,581)	158,943 (114,398 , 203,488)
$60,000 under $75,000	785,403 (731,490 , 839,315)	3,143,733 (2,795,870 , 3,491,596)	334,107 (298,958 , 369,257)	611,581 (504,942 , 718,221)
$75,000 under $100,000	1,428,810 (1,356,553 , 1,501,067)	7,250,442 (6,651,892 , 7,848,993)	403,661 (365,140 , 442,181)	777,926 (671,697 , 884,155)
$100,000 under $200,000	3,673,771 (3,563,477 , 3,784,064)	29,975,406 (28,909,268 , 31,041,544)	932,034 (874,900 , 989,167)	2,343,346 (2,136,136 , 2,550,556)
$200,000 under $500,000	2,587,766 (2,527,378 , 2,648,153)	52,499,008 (50,776,168 , 54,221,847)	669,142 (637,540 , 700,743)	2,466,407 (2,336,303 , 2,596,511)
$500,000 under $1,000,000	693,906 (678,270 , 709,543)	35,533,301 (34,284,217 , 36,782,384)	191,587 (182,539 , 200,636)	20,121,880 (-17,958,238 , 58,201,997)
$1,000,000 under $1,500,000	178,881 (174,500 , 183,261)	17,378,132 (16,667,643 , 18,088,621)	48,184 (45,690 , 50,678)	189,358 (164,248 , 214,468)
$1,500,000 under $2,000,000	78,538 (76,140 , 80,935)	10,837,281 (10,423,310 , 11,251,251)	21,636 (20,328 , 22,944)	88,916 (73,494 , 104,339)
$2,000,000 under $5,000,000	121,487 (120,155 , 122,819)	29,273,724 (28,700,768 , 29,846,680)	29,825 (29,072 , 30,578)	136,299 (122,333 , 150,265)
$5,000,000 under $10,000,000	34,565 (34,144 , 34,986)	18,054,598 (17,743,812 , 18,365,384)	7,757 (7,534 , 7,980)	66,402 (54,402 , 78,402)
$10,000,000 or more	24,856 (24,851 , 24,861)	49,442,981 (49,430,890 , 49,455,072)	4,747 (4,747 , 4,747)	258,304 (258,304 , 258,304)
Taxable returns, total	**10,330,041 (10,169,558 , 10,490,524)**	**253,151,131 (250,559,629 , 255,742,634)**	**2,992,511 (2,901,152 , 3,083,869)**	**27,446,575 (-10,634,869 , 65,528,018)**
Nontaxable returns, total	**658,886 (610,941 , 706,832)**	**4,203,633 (3,616,513 , 4,790,753)**	**660,801 (612,370 , 709,233)**	**1,053,913 (948,786 , 1,159,040)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Taxes paid deduction—continued			
	Total state and local taxes—continued			
	Real estate taxes		Personal property taxes	
	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)
All returns, total	**12,922,862 (12,744,465 , 13,101,258)**	**106,876,443 (104,654,350 , 109,098,537)**	**5,698,771 (5,571,560 , 5,825,981)**	**4,514,383 (4,310,542 , 4,718,223)**
Under $5,000	58,876 (44,743 , 73,009)	367,851 (262,887 , 472,816)	25,311 (15,833 , 34,788)	7,837 (3,813 , 11,860)
$5,000 under $10,000	63,089 (48,093 , 78,084)	351,819 (252,263 , 451,374)	21,315 (12,804 , 29,826)	9,222 (3,348 , 15,096)
$10,000 under $15,000	75,383 (58,885 , 91,880)	411,469 (301,541 , 521,397)	30,370 (19,858 , 40,883)	13,191 (6,323 , 20,059)
$15,000 under $20,000	94,124 (75,761 , 112,487)	554,905 (427,936 , 681,875)	34,235 (23,354 , 45,115)	34,014 (7,502 , 60,526)
$20,000 under $25,000	118,916 (98,088 , 139,745)	740,767 (595,366 , 886,168)	62,230 (47,010 , 77,450)	50,933 (23,055 , 78,811)
$25,000 under $30,000	123,859 (102,493 , 145,226)	729,232 (556,660 , 901,803)	60,026 (45,080 , 74,973)	58,765 (30,276 , 87,254)
$30,000 under $35,000	135,113 (112,883 , 157,342)	661,642 (533,738 , 789,546)	70,326 (54,058 , 86,594)	67,739 (37,095 , 98,382)
$35,000 under $40,000	181,762 (155,694 , 207,829)	983,136 (821,064 , 1,145,209)	87,710 (69,499 , 105,920)	104,478 (63,386 , 145,570)
$40,000 under $45,000	171,788 (146,610 , 196,967)	878,695 (729,982 , 1,027,408)	90,515 (72,058 , 108,972)	83,310 (50,239 , 116,380)
$45,000 under $50,000	220,013 (191,287 , 248,739)	1,171,434 (979,004 , 1,363,864)	114,671 (93,779 , 135,563)	97,737 (63,344 , 132,130)
$50,000 under $55,000	244,422 (214,129 , 274,714)	1,282,934 (1,074,338 , 1,491,530)	127,091 (105,163 , 149,019)	124,858 (79,818 , 169,898)
$55,000 under $60,000	266,461 (234,787 , 298,135)	1,354,048 (1,159,810 , 1,548,286)	138,451 (115,507 , 161,396)	159,954 (100,421 , 219,488)
$60,000 under $75,000	958,968 (899,601 , 1,018,334)	4,893,705 (4,425,563 , 5,361,848)	452,265 (411,094 , 493,437)	346,699 (284,775 , 408,623)
$75,000 under $100,000	1,632,361 (1,555,419 , 1,709,303)	9,182,550 (8,357,224 , 10,007,876)	765,486 (712,139 , 818,833)	561,144 (467,685 , 654,603)
$100,000 under $200,000	4,208,040 (4,091,211 , 4,324,869)	26,839,414 (25,051,744 , 28,627,085)	1,912,309 (1,830,431 , 1,994,188)	1,225,725 (1,122,563 , 1,328,887)
$200,000 under $500,000	3,046,358 (2,981,843 , 3,110,872)	29,283,902 (28,561,708 , 30,006,096)	1,281,213 (1,236,061 , 1,326,364)	1,043,184 (971,969 , 1,114,400)
$500,000 under $1,000,000	826,870 (810,319 , 843,422)	12,750,661 (12,427,211 , 13,074,111)	290,481 (279,337 , 301,624)	297,764 (274,922 , 320,605)
$1,000,000 under $1,500,000	208,376 (203,746 , 213,006)	4,208,736 (4,083,213 , 4,334,259)	61,743 (58,912 , 64,574)	75,761 (67,575 , 83,947)
$1,500,000 under $2,000,000	90,531 (87,967 , 93,096)	2,182,570 (2,108,039 , 2,257,100)	24,694 (23,278 , 26,110)	36,829 (32,288 , 41,370)
$2,000,000 under $5,000,000	134,974 (133,595 , 136,353)	4,206,821 (4,061,820 , 4,351,822)	34,056 (33,242 , 34,870)	65,424 (60,668 , 70,180)
$5,000,000 under $10,000,000	36,961 (36,528 , 37,393)	1,651,157 (1,623,653 , 1,678,662)	8,755 (8,517 , 8,992)	22,279 (20,850 , 23,708)
$10,000,000 or more	25,619 (25,614 , 25,624)	2,188,994 (2,188,175 , 2,189,813)	5,518 (5,518 , 5,518)	27,536 (27,536 , 27,536)
Taxable returns, total	**11,949,472 (11,779,570 , 12,119,374)**	**100,100,423 (97,925,103 , 102,275,743)**	**5,261,519 (5,140,269 , 5,382,769)**	**4,074,587 (3,887,071 , 4,262,104)**
Nontaxable returns, total	**973,390 (915,336 , 1,031,444)**	**6,776,020 (6,302,390 , 7,249,650)**	**437,252 (397,665 , 476,839)**	**439,795 (359,502 , 520,089)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Taxes paid deduction—continued			
	Limited state and local taxes		Other taxes	
	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)
All returns, total	**15,033,846 (14,840,776 , 15,226,916)**	**121,664,967 (120,096,725 , 123,233,209)**	**849,000 (797,231 , 900,770)**	**3,172,702 (2,793,511 , 3,551,892)**
Under $5,000	92,021 (74,101 , 109,941)	407,315 (310,727 , 503,904)	* 3,012 (-385 , 6,409)	* 2,558 (-2,266 , 7,383)
$5,000 under $10,000	98,619 (79,733 , 117,505)	420,126 (317,979 , 522,273)	* 4,293 (344 , 8,241)	* 2,260 (-207 , 4,726)
$10,000 under $15,000	110,403 (90,492 , 130,314)	453,649 (351,903 , 555,395)	* 2,189 (-624 , 5,001)	* 49,384 (-46,968 , 145,737)
$15,000 under $20,000	148,531 (125,309 , 171,753)	688,261 (555,006 , 821,517)	3,744 (154 , 7,335)	5,111 (-1,967 , 12,188)
$20,000 under $25,000	176,103 (150,679 , 201,527)	867,013 (716,532 , 1,017,493)	9,194 (3,487 , 14,901)	33,751 (-8,671 , 76,174)
$25,000 under $30,000	191,024 (164,374 , 217,674)	922,208 (766,897 , 1,077,518)	14,407 (7,065 , 21,748)	63,303 (11,152 , 115,455)
$30,000 under $35,000	202,461 (175,056 , 229,866)	970,762 (815,128 , 1,126,397)	10,087 (3,855 , 16,320)	37,875 (4,384 , 71,367)
$35,000 under $40,000	262,300 (230,902 , 293,698)	1,425,924 (1,230,427 , 1,621,421)	21,163 (12,239 , 30,087)	119,260 (23,421 , 215,100)
$40,000 under $45,000	248,895 (218,492 , 279,299)	1,304,010 (1,121,538 , 1,486,481)	14,550 (7,145 , 21,956)	101,490 (2,118 , 200,862)
$45,000 under $50,000	299,706 (266,123 , 333,289)	1,633,225 (1,423,339 , 1,843,111)	24,292 (14,756 , 33,827)	107,305 (11,751 , 202,860)
$50,000 under $55,000	337,088 (301,475 , 372,701)	1,954,146 (1,723,307 , 2,184,986)	15,598 (7,967 , 23,230)	80,472 (-933 , 161,877)
$55,000 under $60,000	352,640 (316,141 , 389,139)	2,100,845 (1,859,587 , 2,342,104)	32,277 (21,119 , 43,434)	120,933 (44,902 , 196,964)
$60,000 under $75,000	1,160,243 (1,095,052 , 1,225,434)	7,467,063 (7,010,956 , 7,923,169)	99,705 (80,215 , 119,195)	257,175 (135,590 , 378,760)
$75,000 under $100,000	1,891,180 (1,808,589 , 1,973,771)	14,302,629 (13,642,543 , 14,962,715)	120,106 (98,846 , 141,366)	275,786 (174,303 , 377,269)
$100,000 under $200,000	4,692,845 (4,570,264 , 4,815,426)	40,873,147 (39,771,266 , 41,975,028)	285,725 (253,336 , 318,115)	580,411 (428,137 , 732,685)
$200,000 under $500,000	3,314,681 (3,248,075 , 3,381,287)	31,705,313 (31,063,113 , 32,347,512)	132,462 (117,938 , 146,985)	344,509 (174,373 , 514,645)
$500,000 under $1,000,000	898,216 (881,280 , 915,152)	8,752,848 (8,586,063 , 8,919,633)	34,408 (30,427 , 38,390)	161,946 (76,620 , 247,273)
$1,000,000 under $1,500,000	229,656 (224,887 , 234,425)	2,240,629 (2,193,637 , 2,287,620)	8,540 (7,451 , 9,629)	67,731 (10,982 , 124,481)
$1,500,000 under $2,000,000	101,270 (98,566 , 103,973)	984,611 (958,082 , 1,011,139)	3,968 (3,403 , 4,532)	27,451 (18,682 , 36,219)
$2,000,000 under $5,000,000	153,186 (151,764 , 154,609)	1,487,372 (1,473,381 , 1,501,363)	6,143 (5,791 , 6,496)	92,890 (74,258 , 111,523)
$5,000,000 under $10,000,000	42,813 (42,360 , 43,267)	414,620 (410,168 , 419,072)	1,698 (1,593 , 1,804)	63,110 (51,394 , 74,826)
$10,000,000 or more	29,965 (29,960 , 29,970)	289,252 (289,202 , 289,301)	1,440 (1,440 , 1,440)	577,988 (577,988 , 577,988)
Taxable returns, total	**13,614,254 (13,432,815 , 13,795,694)**	**113,692,123 (112,181,697 , 115,202,549)**	**778,340 (729,062 , 827,617)**	**2,757,676 (2,422,312 , 3,093,040)**
Nontaxable returns, total	**1,419,592 (1,348,996 , 1,490,188)**	**7,972,844 (7,514,446 , 8,431,242)**	**70,661 (54,726 , 86,596)**	**415,026 (237,953 , 592,098)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Interest paid deduction			
	Total		Total mortgage interest and points	
			Total	
	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)
All returns, total	**11,900,478 (11,729,212 , 12,071,743)**	**170,451,254 (167,923,542 , 172,978,966)**	**11,648,956 (11,478,352 , 11,819,561)**	**146,987,431 (144,525,403 , 149,449,459)**
Under $5,000	51,464 (38,273 , 64,654)	528,925 (365,665 , 692,186)	49,331 (36,376 , 62,286)	509,798 (348,335 , 671,260)
$5,000 under $10,000	59,062 (44,600 , 73,525)	541,072 (371,409 , 710,734)	53,786 (39,954 , 67,617)	535,463 (365,932 , 704,995)
$10,000 under $15,000	51,798 (38,117 , 65,479)	470,520 (317,766 , 623,275)	51,388 (37,724 , 65,053)	468,424 (315,681 , 621,168)
$15,000 under $20,000	71,368 (55,517 , 87,218)	986,622 (543,242 , 1,430,001)	69,179 (53,510 , 84,849)	954,554 (514,482 , 1,394,627)
$20,000 under $25,000	98,851 (79,892 , 117,811)	1,053,476 (792,206 , 1,314,746)	96,389 (77,642 , 115,137)	1,050,848 (789,628 , 1,312,068)
$25,000 under $30,000	88,288 (70,324 , 106,253)	1,043,256 (760,520 , 1,325,993)	87,201 (69,345 , 105,056)	1,036,647 (754,061 , 1,319,234)
$30,000 under $35,000	115,643 (95,034 , 136,252)	1,428,075 (873,625 , 1,982,526)	112,544 (92,221 , 132,867)	1,396,146 (844,091 , 1,948,200)
$35,000 under $40,000	155,104 (131,065 , 179,143)	1,409,854 (1,158,782 , 1,660,927)	153,739 (129,783 , 177,695)	1,384,557 (1,136,162 , 1,632,951)
$40,000 under $45,000	147,781 (124,409 , 171,153)	1,526,699 (1,239,420 , 1,813,978)	146,523 (123,238 , 169,808)	1,485,658 (1,207,191 , 1,764,124)
$45,000 under $50,000	185,527 (159,186 , 211,867)	1,915,643 (1,554,104 , 2,277,181)	181,958 (155,845 , 208,070)	1,896,617 (1,536,959 , 2,256,275)
$50,000 under $55,000	227,511 (198,265 , 256,757)	2,249,005 (1,903,361 , 2,594,650)	225,329 (196,216 , 254,442)	2,204,888 (1,866,629 , 2,543,148)
$55,000 under $60,000	237,310 (207,444 , 267,176)	2,551,086 (1,837,235 , 3,264,937)	234,896 (205,162 , 264,630)	2,494,005 (1,786,312 , 3,201,698)
$60,000 under $75,000	856,172 (799,969 , 912,375)	8,089,430 (7,462,837 , 8,716,023)	849,155 (793,130 , 905,179)	8,014,279 (7,392,611 , 8,635,947)
$75,000 under $100,000	1,515,059 (1,440,755 , 1,589,363)	14,761,951 (13,861,474 , 15,662,428)	1,507,287 (1,433,122 , 1,581,453)	14,686,501 (13,787,971 , 15,585,032)
$100,000 under $200,000	3,879,650 (3,766,838 , 3,992,461)	44,357,448 (42,826,641 , 45,888,256)	3,839,360 (3,726,936 , 3,951,784)	43,539,510 (42,034,251 , 45,044,770)
$200,000 under $500,000	2,905,042 (2,841,766 , 2,968,318)	46,070,656 (44,962,124 , 47,179,189)	2,843,253 (2,780,341 , 2,906,165)	43,718,672 (42,662,216 , 44,775,129)
$500,000 under $1,000,000	789,774 (773,455 , 806,092)	16,157,584 (15,749,453 , 16,565,716)	754,030 (737,906 , 770,155)	13,907,804 (13,560,916 , 14,254,691)
$1,000,000 under $1,500,000	194,860 (190,334 , 199,386)	4,904,980 (4,716,479 , 5,093,480)	176,927 (172,527 , 181,328)	3,439,568 (3,338,352 , 3,540,785)
$1,500,000 under $2,000,000	84,193 (81,707 , 86,679)	2,505,822 (2,350,292 , 2,661,353)	73,972 (71,575 , 76,369)	1,445,924 (1,390,356 , 1,501,491)
$2,000,000 under $5,000,000	126,085 (124,736 , 127,433)	5,267,640 (5,133,181 , 5,402,099)	102,714 (101,437 , 103,991)	2,014,589 (1,983,428 , 2,045,751)
$5,000,000 under $10,000,000	35,016 (34,593 , 35,439)	2,932,702 (2,839,543 , 3,025,862)	25,297 (24,916 , 25,678)	504,869 (495,127 , 514,611)
$10,000,000 or more	24,920 (24,915 , 24,925)	9,698,806 (9,698,657 , 9,698,955)	14,698 (14,698 , 14,698)	298,109 (298,109 , 298,109)
Taxable returns, total	**11,070,094 (10,906,377 , 11,233,811)**	**157,741,567 (155,576,647 , 159,906,487)**	**10,849,919 (10,686,671 , 11,013,167)**	**135,310,044 (133,209,349 , 137,410,740)**
Nontaxable returns, total	**830,383 (776,926 , 883,840)**	**12,709,687 (11,383,095 , 14,036,279)**	**799,037 (746,393 , 851,681)**	**11,677,387 (10,372,519 , 12,982,254)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Interest paid deduction—continued			
	Total mortgage interest and points—continued			
	Home mortgage interest			
	Total		Paid to financial institutions	
	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)
All returns, total	**11,629,695 (11,459,203 , 11,800,187)**	**145,436,861 (143,057,293 , 147,818,693)**	**11,472,688 (11,303,239 , 11,642,138)**	**142,386,128 (140,041,711 , 144,730,545)**
Under $5,000	49,012 (36,072 , 61,952)	494,627 (346,479 , 642,775)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	53,786 (39,954 , 67,617)	530,166 (361,456 , 698,877)	** 99,840 (81,201 , 118,479)	** 937,600 (739,389 , 1,135,813)
$10,000 under $15,000	50,378 (36,857 , 63,899)	467,388 (314,836 , 619,939)	48,362 (35,132 , 61,591)	454,274 (303,225 , 605,323)
$15,000 under $20,000	69,179 (53,510 , 84,849)	953,867 (513,872 , 1,393,862)	68,164 (52,619 , 83,708)	932,174 (494,206 , 1,370,143)
$20,000 under $25,000	96,021 (77,285 , 114,756)	1,044,906 (784,668 , 1,305,144)	91,982 (73,667 , 110,297)	980,385 (733,541 , 1,227,229)
$25,000 under $30,000	87,201 (69,345 , 105,056)	1,034,852 (752,781 , 1,316,922)	80,731 (63,551 , 97,912)	938,936 (667,963 , 1,209,910)
$30,000 under $35,000	112,541 (92,218 , 132,864)	1,147,577 (880,037 , 1,415,118)	112,102 (91,789 , 132,415)	1,141,338 (874,051 , 1,408,625)
$35,000 under $40,000	153,739 (129,783 , 177,695)	1,347,943 (1,107,944 , 1,587,943)	148,688 (125,142 , 172,234)	1,283,088 (1,051,554 , 1,514,622)
$40,000 under $45,000	145,538 (122,333 , 168,743)	1,456,726 (1,183,144 , 1,730,308)	144,529 (121,408 , 167,650)	1,449,337 (1,176,133 , 1,722,540)
$45,000 under $50,000	181,958 (155,845 , 208,070)	1,885,532 (1,527,915 , 2,243,149)	178,934 (153,046 , 204,823)	1,856,344 (1,500,318 , 2,212,369)
$50,000 under $55,000	224,320 (195,274 , 253,366)	2,164,241 (1,831,622 , 2,496,859)	221,011 (192,169 , 249,854)	2,107,673 (1,783,326 , 2,432,021)
$55,000 under $60,000	233,844 (204,176 , 263,513)	2,455,604 (1,750,146 , 3,161,061)	229,804 (200,399 , 259,209)	2,426,589 (1,721,830 , 3,131,349)
$60,000 under $75,000	848,002 (792,010 , 903,993)	7,917,811 (7,303,318 , 8,532,304)	828,815 (773,460 , 884,170)	7,670,567 (7,073,629 , 8,267,505)
$75,000 under $100,000	1,504,234 (1,430,143 , 1,578,324)	14,440,835 (13,571,785 , 15,309,885)	1,484,495 (1,410,875 , 1,558,115)	14,140,449 (13,283,062 , 14,997,835)
$100,000 under $200,000	3,836,302 (3,723,917 , 3,948,686)	43,076,729 (41,592,967 , 44,560,490)	3,799,012 (3,687,109 , 3,910,916)	42,278,661 (40,821,679 , 43,735,644)
$200,000 under $500,000	2,840,097 (2,777,197 , 2,902,997)	43,488,414 (42,440,963 , 44,535,865)	2,816,113 (2,753,410 , 2,878,815)	42,853,445 (41,815,653 , 43,891,237)
$500,000 under $1,000,000	751,961 (735,851 , 768,071)	13,846,540 (13,502,435 , 14,192,909)	740,083 (724,050 , 756,115)	13,540,884 (13,199,112 , 13,882,657)
$1,000,000 under $1,500,000	176,048 (171,655 , 180,441)	3,428,384 (3,327,422 , 3,529,345)	171,863 (167,507 , 176,219)	3,322,305 (3,222,722 , 3,421,888)
$1,500,000 under $2,000,000	73,746 (71,350 , 76,141)	1,442,720 (1,387,247 , 1,498,193)	71,689 (69,322 , 74,056)	1,393,681 (1,339,076 , 1,448,287)
$2,000,000 under $5,000,000	102,107 (100,832 , 103,382)	2,010,572 (1,979,460 , 2,041,684)	98,451 (97,192 , 99,710)	1,916,143 (1,886,795 , 1,945,492)
$5,000,000 under $10,000,000	25,106 (24,726 , 25,485)	503,857 (494,127 , 513,586)	24,086 (23,712 , 24,459)	480,373 (470,826 , 489,921)
$10,000,000 or more	14,576 (14,576 , 14,576)	297,571 (297,571 , 297,571)	13,934 (13,934 , 13,934)	281,879 (281,879 , 281,879)
Taxable returns, total	**10,833,491 (10,670,336 , 10,996,646)**	**134,195,333 (132,122,055 , 136,270,874)**	**10,693,631 (10,531,413 , 10,855,848)**	**131,595,819 (129,552,054 , 133,639,584)**
Nontaxable returns, total	**796,204 (743,641 , 848,767)**	**11,241,528 (10,051,212 , 12,431,844)**	**779,058 (727,058 , 831,057)**	**10,790,309 (9,620,328 , 11,960,289)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Interest paid deduction—continued			
	Total mortgage interest and points—continued			
	Home mortgage interest—continued		Deductible points	
	Paid to individuals			
	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)
All returns, total	**281,475 (253,512 , 309,439)**	**3,050,732 (2,655,644 , 3,445,820)**	**783,871 (738,089 , 829,652)**	**1,221,468 (955,642 , 1,487,294)**
Under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	* 4,562 (570 , 8,555)	* 15,169 (-14,199 , 44,536)
$5,000 under $10,000	** 3,943 (84 , 7,801)	** 87,193 (-17,793 , 192,178)	* 801 (-85 , 1,687)	* 1,087 (-993 , 3,167)
$10,000 under $15,000	* 2,057 (-737 , 4,852)	* 13,114 (-8,253 , 34,481)	5,099 (678 , 9,521)	530 (17 , 1,043)
$15,000 under $20,000	* 1,016 (-957 , 2,989)	* 21,693 (-20,503 , 63,889)	5,968 (1,415 , 10,522)	687 (58 , 1,317)
$20,000 under $25,000	* 6,059 (1,215 , 10,903)	* 64,521 (755 , 128,287)	4,891 (877 , 8,905)	4,307 (-791 , 9,405)
$25,000 under $30,000	* 6,469 (1,602 , 11,337)	* 95,915 (17,536 , 174,295)	2,562 (-295 , 5,419)	161 (-14 , 336)
$30,000 under $35,000	* 442 (-203 , 1,087)	* 6,239 (-5,414 , 17,892)	* 83 (-14 , 180)	* 10 (-2 , 23)
$35,000 under $40,000	7,073 (1,848 , 12,298)	64,855 (6,372 , 123,339)	7,235 (2,007 , 12,462)	30,875 (-2,867 , 64,616)
$40,000 under $45,000	* 2,319 (-538 , 5,176)	* 7,389 (-6,223 , 21,002)	6,682 (1,844 , 11,520)	27,204 (-22,806 , 77,215)
$45,000 under $50,000	* 4,491 (501 , 8,481)	* 29,188 (-384 , 58,761)	5,359 (925 , 9,792)	9,677 (-8,278 , 27,632)
$50,000 under $55,000	4,326 (357 , 8,296)	56,567 (-16,384 , 129,519)	18,003 (9,696 , 26,309)	29,034 (5,955 , 52,113)
$55,000 under $60,000	5,096 (679 , 9,512)	29,014 (-2,222 , 60,250)	15,527 (8,048 , 23,006)	34,632 (6,283 , 62,981)
$60,000 under $75,000	28,779 (18,322 , 39,236)	247,244 (112,498 , 381,989)	56,040 (41,634 , 70,446)	86,173 (36,858 , 135,488)
$75,000 under $100,000	34,974 (23,485 , 46,463)	300,386 (179,070 , 421,702)	93,484 (74,771 , 112,197)	207,703 (18,479 , 396,926)
$100,000 under $200,000	80,943 (63,926 , 97,961)	798,068 (538,102 , 1,058,033)	254,469 (224,310 , 284,628)	462,742 (319,306 , 606,177)
$200,000 under $500,000	57,506 (48,527 , 66,484)	634,969 (500,426 , 769,511)	209,391 (191,227 , 227,556)	230,258 (157,316 , 303,201)
$500,000 under $1,000,000	20,501 (17,433 , 23,570)	305,655 (253,531 , 357,779)	63,244 (57,917 , 68,570)	61,264 (42,580 , 79,948)
$1,000,000 under $1,500,000	5,987 (5,073 , 6,901)	106,079 (87,810 , 124,348)	14,580 (13,166 , 15,993)	11,185 (7,505 , 14,864)
$1,500,000 under $2,000,000	2,844 (2,375 , 3,313)	49,039 (39,427 , 58,650)	5,449 (4,794 , 6,104)	3,204 (2,046 , 4,361)
$2,000,000 under $5,000,000	4,677 (4,366 , 4,989)	94,429 (84,205 , 104,652)	7,848 (7,444 , 8,252)	4,017 (3,278 , 4,757)
$5,000,000 under $10,000,000	1,228 (1,137 , 1,319)	23,483 (21,474 , 25,492)	1,724 (1,614 , 1,834)	1,012 (767 , 1,257)
$10,000,000 or more	745 (745 , 745)	15,692 (15,692 , 15,692)	870 (870 , 870)	538 (538 , 538)
Taxable returns, total	**252,668 (226,544 , 278,792)**	**2,599,513 (2,257,433 , 2,941,593)**	**732,412 (688,549 , 776,276)**	**1,055,507 (867,001 , 1,244,013)**
Nontaxable returns, total	**28,808 (18,819 , 38,796)**	**451,219 (253,458 , 648,981)**	**51,458 (38,284 , 64,633)**	**165,961 (-21,492 , 353,414)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
			Contributions deduction	
	Investment interest expense deduction		Total	
	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)
All returns, total	**823,414 (792,460 , 854,368)**	**23,463,823 (22,937,696 , 23,989,949)**	**12,179,939 (12,006,604 , 12,353,275)**	**222,384,855 (219,711,696 , 225,058,013)**
Under $5,000	2,647 (71 , 5,222)	19,128 (-3,333 , 41,588)	46,941 (34,417 , 59,464)	34,841 (21,376 , 48,306)
$5,000 under $10,000	7,014 (2,309 , 11,719)	5,608 (887 , 10,329)	44,917 (32,418 , 57,416)	92,549 (60,890 , 124,208)
$10,000 under $15,000	517 (-159 , 1,192)	2,096 (889 , 3,303)	67,092 (51,622 , 82,563)	159,177 (108,455 , 209,899)
$15,000 under $20,000	4,503 (828 , 8,178)	32,067 (-21,754 , 85,888)	88,049 (70,308 , 105,790)	281,706 (202,849 , 360,563)
$20,000 under $25,000	6,203 (1,665 , 10,740)	2,628 (-356 , 5,612)	120,027 (99,089 , 140,966)	456,754 (344,214 , 569,294)
$25,000 under $30,000	3,116 (177 , 6,054)	6,609 (594 , 12,624)	132,800 (110,566 , 155,035)	553,969 (420,314 , 687,625)
$30,000 under $35,000	4,921 (869 , 8,973)	31,929 (-18,845 , 82,704)	151,769 (128,038 , 175,500)	663,476 (512,343 , 814,609)
$35,000 under $40,000	1,985 (-134 , 4,103)	25,298 (-8,423 , 59,018)	198,007 (170,744 , 225,269)	1,255,200 (1,002,029 , 1,508,371)
$40,000 under $45,000	1,818 (-234 , 3,871)	41,041 (-29,481 , 111,563)	188,265 (161,824 , 214,706)	1,068,181 (838,445 , 1,297,917)
$45,000 under $50,000	5,841 (1,713 , 9,970)	19,026 (5,920 , 32,132)	221,978 (193,133 , 250,823)	1,311,148 (1,058,447 , 1,563,848)
$50,000 under $55,000	5,906 (1,393 , 10,418)	44,117 (-26,424 , 114,658)	247,046 (216,576 , 277,516)	1,509,675 (1,220,927 , 1,798,423)
$55,000 under $60,000	5,317 (1,265 , 9,369)	57,081 (-577 , 114,740)	276,278 (243,969 , 308,587)	1,751,614 (1,446,406 , 2,056,822)
$60,000 under $75,000	17,566 (10,468 , 24,664)	75,151 (3,260 , 147,042)	890,000 (832,724 , 947,276)	5,401,166 (4,845,042 , 5,957,289)
$75,000 under $100,000	24,093 (15,528 , 32,657)	75,449 (36,516 , 114,383)	1,473,990 (1,400,758 , 1,547,222)	9,073,536 (8,344,709 , 9,802,364)
$100,000 under $200,000	135,930 (116,589 , 155,272)	817,938 (591,004 , 1,044,873)	3,831,570 (3,719,786 , 3,943,354)	34,781,128 (33,128,247 , 36,434,009)
$200,000 under $500,000	243,423 (227,554 , 259,292)	2,351,984 (2,048,085 , 2,655,883)	2,868,979 (2,806,489 , 2,931,469)	37,531,722 (36,168,047 , 38,895,397)
$500,000 under $1,000,000	149,065 (141,552 , 156,578)	2,249,781 (2,052,097 , 2,447,465)	810,992 (794,545 , 827,440)	20,333,029 (19,419,555 , 21,246,503)
$1,000,000 under $1,500,000	63,164 (60,446 , 65,882)	1,465,411 (1,312,913 , 1,617,910)	211,235 (206,595 , 215,876)	10,226,379 (9,689,048 , 10,763,710)
$1,500,000 under $2,000,000	33,899 (32,436 , 35,361)	1,059,899 (917,872 , 1,201,925)	94,711 (92,102 , 97,320)	6,269,622 (5,899,902 , 6,639,343)
$2,000,000 under $5,000,000	64,268 (63,260 , 65,276)	3,253,050 (3,123,859 , 3,382,242)	144,922 (143,522 , 146,322)	16,801,653 (16,398,701 , 17,204,605)
$5,000,000 under $10,000,000	22,872 (22,524 , 23,221)	2,427,833 (2,336,034 , 2,519,632)	41,137 (40,689 , 41,584)	11,261,823 (10,974,194 , 11,549,452)
$10,000,000 or more	19,347 (19,342 , 19,352)	9,400,697 (9,400,548 , 9,400,846)	29,233 (29,228 , 29,238)	61,566,506 (61,555,411 , 61,577,602)
Taxable returns, total	**763,793 (735,258 , 792,329)**	**22,431,523 (21,942,865 , 22,920,180)**	**11,229,336 (11,064,648 , 11,394,024)**	**214,634,750 (212,067,890 , 217,201,611)**
Nontaxable returns, total	**59,621 (47,570 , 71,671)**	**1,032,300 (837,039 , 1,227,562)**	**950,604 (893,182 , 1,008,025)**	**7,750,104 (6,983,564 , 8,516,644)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Contributions deduction—continued			
	Cash contributions		Other than cash contributions	
	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)
All returns, total	**11,214,315 (11,048,231 , 11,380,398)**	**155,874,059 (153,499,477 , 158,248,640)**	**6,492,462 (6,360,108 , 6,624,815)**	**119,963,756 (94,998,077 , 144,929,434)**
Under $5,000	40,595 (28,924 , 52,266)	26,130 (14,403 , 37,858)	14,809 (7,586 , 22,032)	21,836 (5,725 , 37,948)
$5,000 under $10,000	40,359 (28,427 , 52,292)	72,265 (44,285 , 100,246)	15,582 (8,097 , 23,067)	35,243 (-13,903 , 84,389)
$10,000 under $15,000	60,752 (46,061 , 75,443)	129,615 (84,303 , 174,927)	22,438 (13,443 , 31,432)	31,041 (12,989 , 49,093)
$15,000 under $20,000	76,607 (60,029 , 93,185)	213,730 (147,097 , 280,364)	38,211 (26,684 , 49,738)	48,302 (22,692 , 73,912)
$20,000 under $25,000	102,514 (83,148 , 121,879)	285,755 (204,215 , 367,296)	65,052 (49,661 , 80,444)	129,033 (79,487 , 178,578)
$25,000 under $30,000	115,213 (94,527 , 135,899)	432,049 (319,343 , 544,754)	67,384 (51,372 , 83,396)	105,407 (55,987 , 154,827)
$30,000 under $35,000	140,201 (117,401 , 163,001)	502,151 (377,366 , 626,937)	72,280 (55,854 , 88,707)	130,748 (78,181 , 183,315)
$35,000 under $40,000	170,652 (145,373 , 195,930)	920,953 (718,908 , 1,122,998)	101,129 (81,504 , 120,754)	234,515 (143,979 , 325,051)
$40,000 under $45,000	168,954 (143,884 , 194,024)	823,617 (636,044 , 1,011,190)	94,241 (75,364 , 113,118)	135,799 (79,466 , 192,133)
$45,000 under $50,000	202,297 (174,760 , 229,834)	939,295 (744,448 , 1,134,141)	116,214 (95,230 , 137,197)	292,003 (191,133 , 392,873)
$50,000 under $55,000	221,321 (192,490 , 250,153)	1,130,849 (891,290 , 1,370,408)	131,182 (108,965 , 153,398)	564,373 (160,436 , 968,310)
$55,000 under $60,000	242,980 (212,704 , 273,255)	1,367,567 (1,104,883 , 1,630,252)	150,992 (127,048 , 174,937)	353,787 (239,581 , 467,994)
$60,000 under $75,000	797,251 (743,002 , 851,501)	4,056,258 (3,611,407 , 4,501,110)	496,896 (453,783 , 540,010)	1,264,739 (989,018 , 1,540,459)
$75,000 under $100,000	1,333,311 (1,263,585 , 1,403,037)	7,176,002 (6,565,954 , 7,786,050)	823,945 (768,636 , 879,254)	1,621,297 (1,360,630 , 1,881,963)
$100,000 under $200,000	3,509,766 (3,402,372 , 3,617,161)	29,989,233 (28,349,891 , 31,628,575)	2,123,200 (2,037,614 , 2,208,787)	5,051,629 (4,274,185 , 5,829,073)
$200,000 under $500,000	2,701,342 (2,640,572 , 2,762,111)	31,022,357 (29,812,359 , 32,232,354)	1,551,798 (1,503,546 , 1,600,051)	6,990,468 (5,582,434 , 8,398,502)
$500,000 under $1,000,000	779,181 (762,941 , 795,421)	15,263,020 (14,589,469 , 15,936,571)	386,405 (373,854 , 398,955)	5,009,120 (4,328,022 , 5,690,217)
$1,000,000 under $1,500,000	206,032 (201,430 , 210,634)	6,867,580 (6,506,691 , 7,228,468)	94,576 (91,158 , 97,994)	4,451,663 (2,833,025 , 6,070,302)
$1,500,000 under $2,000,000	92,682 (90,105 , 95,258)	4,181,568 (3,926,606 , 4,436,530)	39,242 (37,497 , 40,987)	5,038,280 (1,318,245 , 8,758,314)
$2,000,000 under $5,000,000	142,715 (141,321 , 144,108)	10,660,307 (10,378,979 , 10,941,636)	57,681 (56,671 , 58,690)	9,257,153 (7,484,639 , 11,029,667)
$5,000,000 under $10,000,000	40,664 (40,219 , 41,110)	6,609,306 (6,414,510 , 6,804,102)	16,480 (16,170 , 16,791)	20,915,357 (-3,585,870 , 45,416,585)
$10,000,000 or more	28,925 (28,920 , 28,930)	33,204,451 (33,203,574 , 33,205,327)	12,724 (12,719 , 12,729)	58,281,963 (58,271,743 , 58,292,182)
Taxable returns, total	**10,352,573 (10,194,733 , 10,510,412)**	**149,764,497 (147,560,637 , 151,968,357)**	**6,045,273 (5,918,728 , 6,171,818)**	**118,254,262 (93,291,161 , 143,217,363)**
Nontaxable returns, total	**861,742 (807,120 , 916,364)**	**6,109,562 (5,213,024 , 7,006,100)**	**447,189 (407,063 , 487,315)**	**1,709,494 (1,349,358 , 2,069,630)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Contributions deduction—continued		Unlimited miscellaneous deductions	
	Carryover from prior years		Total [4]	
	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)
All returns, total	**242,502 (216,553 , 268,450)**	**12,579,080 (12,035,333 , 13,122,826)**	**1,048,972 (996,061 , 1,101,884)**	**55,143,113 (52,161,658 , 58,124,568)**
Under $5,000	2,514 (152 , 4,877)	3,017 (340 , 5,693)	3,233 (-125 , 6,591)	46,615 (-26,580 , 119,811)
$5,000 under $10,000	6,518 (1,922 , 11,114)	10,849 (1,736 , 19,962)	4,143 (189 , 8,096)	29,456 (-8,380 , 67,292)
$10,000 under $15,000	2,546 (-332 , 5,424)	6,573 (-2,130 , 15,276)	* 2,086 (-711 , 4,883)	* 10,819 (-5,815 , 27,453)
$15,000 under $20,000	6,284 (1,760 , 10,809)	22,956 (-175 , 46,087)	8,940 (3,236 , 14,643)	191,831 (52,199 , 331,463)
$20,000 under $25,000	11,754 (5,157 , 18,351)	55,937 (15,596 , 96,278)	16,129 (8,467 , 23,790)	215,475 (100,894 , 330,056)
$25,000 under $30,000	5,840 (1,366 , 10,314)	34,261 (-1,764 , 70,285)	10,046 (3,829 , 16,263)	282,438 (73,426 , 491,451)
$30,000 under $35,000	5,276 (855 , 9,698)	37,594 (-940 , 76,128)	28,369 (17,958 , 38,780)	622,706 (335,024 , 910,388)
$35,000 under $40,000	21,296 (12,415 , 30,176)	104,671 (52,173 , 157,169)	23,775 (14,310 , 33,240)	445,356 (233,974 , 656,739)
$40,000 under $45,000	14,877 (7,649 , 22,104)	108,956 (34,706 , 183,205)	22,069 (12,963 , 31,176)	334,818 (153,419 , 516,217)
$45,000 under $50,000	7,762 (2,491 , 13,032)	85,173 (10,432 , 159,914)	16,677 (8,760 , 24,593)	219,815 (78,530 , 361,100)
$50,000 under $55,000	7,821 (2,546 , 13,095)	31,893 (5,122 , 58,663)	20,577 (11,746 , 29,407)	675,368 (292,334 , 1,058,402)
$55,000 under $60,000	3,819 (322 , 7,315)	30,413 (-11,977 , 72,804)	26,552 (16,504 , 36,600)	390,352 (203,001 , 577,704)
$60,000 under $75,000	19,714 (11,644 , 27,784)	166,574 (73,087 , 260,061)	90,319 (71,856 , 108,781)	1,653,078 (1,208,965 , 2,097,191)
$75,000 under $100,000	27,374 (17,770 , 36,978)	303,384 (149,943 , 456,825)	101,447 (81,989 , 120,905)	2,142,277 (1,360,720 , 2,923,834)
$100,000 under $200,000	47,536 (35,547 , 59,524)	723,218 (481,078 , 965,358)	282,602 (250,916 , 314,288)	8,969,810 (7,235,361 , 10,704,258)
$200,000 under $500,000	28,453 (22,814 , 34,092)	1,079,337 (817,946 , 1,340,729)	223,542 (204,394 , 242,690)	10,566,863 (9,127,960 , 12,005,767)
$500,000 under $1,000,000	9,941 (8,173 , 11,710)	947,642 (707,045 , 1,188,238)	74,011 (68,490 , 79,533)	7,483,211 (6,225,511 , 8,740,911)
$1,000,000 under $1,500,000	4,670 (3,961 , 5,378)	745,628 (576,088 , 915,168)	29,415 (27,511 , 31,318)	3,497,564 (2,868,243 , 4,126,885)
$1,500,000 under $2,000,000	2,063 (1,766 , 2,360)	449,334 (362,364 , 536,303)	14,810 (13,839 , 15,782)	2,202,255 (1,712,545 , 2,691,965)
$2,000,000 under $5,000,000	3,908 (3,652 , 4,164)	1,368,991 (1,245,812 , 1,492,170)	29,755 (29,041 , 30,469)	5,668,404 (5,182,219 , 6,154,588)
$5,000,000 under $10,000,000	1,282 (1,202 , 1,361)	854,993 (777,497 , 932,489)	10,804 (10,557 , 11,052)	3,288,928 (2,937,969 , 3,639,888)
$10,000,000 or more	1,255 (1,255 , 1,255)	5,407,687 (5,407,687 , 5,407,687)	9,672 (9,667 , 9,677)	6,205,672 (6,205,596 , 6,205,748)
Taxable returns, total	**177,637 (155,711 , 199,564)**	**11,968,946 (11,451,831 , 12,486,062)**	**930,558 (881,665 , 979,452)**	**47,869,338 (45,278,423 , 50,460,253)**
Nontaxable returns, total	**64,864 (50,973 , 78,756)**	**610,133 (441,847 , 778,419)**	**118,414 (98,093 , 138,736)**	**7,273,775 (5,796,109 , 8,751,442)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Itemized deductions—continued			
	Unlimited miscellaneous deductions—continued			
	Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)
All returns, total	**662,030 (617,479 , 706,581)**	**45,138,786 (42,589,432 , 47,688,140)**	**370,026 (342,194 , 397,859)**	**6,811,129 (5,641,381 , 7,980,878)**
Under $5,000	* 1,125 (-823 , 3,072)	* 1,896 (-1,333 , 5,124)	* 2,105 (-630 , 4,841)	* 43,051 (-30,025 , 116,127)
$5,000 under $10,000	* 3,056 (-367 , 6,479)	* 27,272 (-10,357 , 64,901)	1,087 (-892 , 3,065)	2,185 (-1,771 , 6,140)
$10,000 under $15,000	* 2,049 (-747 , 4,846)	* 10,767 (-5,867 , 27,401)	* 37 (-21 , 94)	* 52 (-19 , 123)
$15,000 under $20,000	7,890 (2,538 , 13,241)	160,255 (34,921 , 285,589)	* 1,050 (-924 , 3,024)	* 31,576 (-29,989 , 93,141)
$20,000 under $25,000	9,505 (3,590 , 15,420)	130,053 (44,367 , 215,739)	7,650 (2,411 , 12,889)	85,422 (12,699 , 158,146)
$25,000 under $30,000	* 7,033 (1,826 , 12,241)	* 168,936 (23,692 , 314,180)	* 994 (-935 , 2,923)	* 70,160 (-67,206 , 207,526)
$30,000 under $35,000	17,119 (9,011 , 25,228)	348,291 (144,452 , 552,130)	11,054 (4,532 , 17,576)	244,266 (57,211 , 431,320)
$35,000 under $40,000	13,198 (6,087 , 20,309)	279,322 (109,327 , 449,316)	10,578 (4,331 , 16,826)	166,035 (40,390 , 291,680)
$40,000 under $45,000	11,635 (5,011 , 18,260)	201,197 (53,724 , 348,671)	10,434 (4,185 , 16,683)	133,620 (27,985 , 239,256)
$45,000 under $50,000	13,284 (6,177 , 20,391)	171,390 (53,685 , 289,095)	4,377 (390 , 8,363)	48,309 (-29,822 , 126,439)
$50,000 under $55,000	8,451 (2,851 , 14,051)	236,079 (38,075 , 434,083)	11,117 (4,581 , 17,652)	417,187 (92,165 , 742,209)
$55,000 under $60,000	18,293 (9,935 , 26,651)	291,622 (122,463 , 460,781)	8,259 (2,681 , 13,837)	98,730 (18,188 , 179,273)
$60,000 under $75,000	65,819 (49,971 , 81,667)	1,241,270 (857,188 , 1,625,352)	23,381 (14,103 , 32,658)	376,663 (161,401 , 591,926)
$75,000 under $100,000	65,504 (49,918 , 81,090)	1,049,017 (646,389 , 1,451,645)	33,894 (22,567 , 45,221)	789,442 (353,211 , 1,225,672)
$100,000 under $200,000	211,629 (183,851 , 239,406)	6,670,924 (5,298,525 , 8,043,323)	62,077 (47,733 , 76,421)	1,420,191 (583,507 , 2,256,875)
$200,000 under $500,000	158,032 (141,149 , 174,915)	9,189,630 (7,818,025 , 10,561,235)	63,307 (54,453 , 72,162)	730,803 (511,860 , 949,746)
$500,000 under $1,000,000	29,652 (25,992 , 33,311)	6,312,829 (5,171,875 , 7,453,782)	43,377 (39,253 , 47,500)	709,854 (348,559 , 1,071,149)
$1,000,000 under $1,500,000	7,659 (6,643 , 8,676)	2,921,410 (2,327,202 , 3,515,619)	21,370 (19,764 , 22,977)	365,447 (188,733 , 542,161)
$1,500,000 under $2,000,000	3,463 (2,924 , 4,002)	1,879,679 (1,415,395 , 2,343,963)	11,248 (10,443 , 12,054)	125,454 (80,635 , 170,272)
$2,000,000 under $5,000,000	5,472 (5,133 , 5,811)	5,067,903 (4,590,285 , 5,545,521)	24,229 (23,594 , 24,863)	411,643 (335,835 , 487,451)
$5,000,000 under $10,000,000	1,353 (1,257 , 1,449)	2,956,417 (2,609,131 , 3,303,704)	9,488 (9,257 , 9,718)	198,481 (165,383 , 231,579)
$10,000,000 or more	808 (808 , 808)	5,822,627 (5,822,627 , 5,822,627)	8,915 (8,910 , 8,920)	342,559 (342,483 , 342,635)
Taxable returns, total	**584,623 (543,296 , 625,951)**	**40,977,085 (38,582,678 , 43,371,493)**	**330,409 (305,079 , 355,738)**	**5,136,557 (4,382,455 , 5,890,659)**
Nontaxable returns, total	**77,406 (60,708 , 94,105)**	**4,161,701 (3,284,542 , 5,038,859)**	**39,618 (28,067 , 51,168)**	**1,674,572 (780,204 , 2,568,941)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Taxable income		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount
	(124)	(125)	(126)	(127)
All returns, total	**14,467,660 (14,279,481 , 14,655,839)**	**4,058,690,861 (4,034,615,005 , 4,082,766,717)**	**109,919 (102,394 , 117,444)**	**2,860,942 (2,540,720 , 3,181,164)**
Under $5,000	15,122 (7,622 , 22,621)	20,667 (8,465 , 32,869)	** 151 (-115 , 417)	** 5,797 (-5,157 , 16,750)
$5,000 under $10,000	13,619 (6,442 , 20,796)	72,822 (30,330 , 115,315)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	23,824 (14,360 , 33,288)	177,623 (94,341 , 260,906)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	55,530 (41,201 , 69,859)	313,222 (196,536 , 429,907)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	95,103 (76,268 , 113,938)	605,715 (457,590 , 753,839)	** 269 (-26 , 564)	** 13,235 (-10,326 , 36,797)
$25,000 under $30,000	136,285 (113,621 , 158,948)	1,310,740 (1,049,284 , 1,572,195)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $35,000	158,323 (134,045 , 182,601)	1,797,838 (1,477,450 , 2,118,225)	** 48 (-31 , 127)	** 166 (-15 , 346)
$35,000 under $40,000	253,832 (222,887 , 284,776)	3,774,066 (3,263,716 , 4,284,417)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $45,000	237,147 (207,382 , 266,911)	4,562,860 (3,941,113 , 5,184,606)	** 114 (-76 , 304)	** 620 (-241 , 1,481)
$45,000 under $50,000	281,721 (249,146 , 314,297)	6,425,106 (5,623,122 , 7,227,089)	** 0 (0 , 0)	** 0 (0 , 0)
$50,000 under $55,000	322,880 (288,016 , 357,745)	9,016,973 (7,992,088 , 10,041,857)	** 37 (-19 , 94)	** 69 (47 , 91)
$55,000 under $60,000	336,688 (301,002 , 372,375)	11,299,909 (10,039,486 , 12,560,333)	** 0 (0 , 0)	** 0 (0 , 0)
$60,000 under $75,000	1,155,080 (1,089,993 , 1,220,167)	48,562,893 (45,697,086 , 51,428,701)	63 (1 , 125)	2,948 (-1,534 , 7,430)
$75,000 under $100,000	1,880,421 (1,798,048 , 1,962,794)	114,940,971 (109,739,166 , 120,142,775)	429 (40 , 819)	6,175 (732 , 11,617)
$100,000 under $200,000	4,717,643 (4,594,753 , 4,840,532)	516,117,674 (502,182,747 , 530,052,600)	7,020 (2,453 , 11,588)	76,374 (-4,223 , 156,970)
$200,000 under $500,000	3,325,584 (3,258,765 , 3,392,403)	859,616,242 (843,886,415 , 875,346,070)	17,843 (12,712 , 22,974)	424,059 (245,593 , 602,524)
$500,000 under $1,000,000	900,944 (883,991 , 917,896)	548,674,057 (538,184,414 , 559,163,701)	16,029 (13,602 , 18,457)	444,044 (276,040 , 612,048)
$1,000,000 under $1,500,000	230,133 (225,360 , 234,906)	249,763,002 (244,462,829 , 255,063,176)	15,148 (13,772 , 16,524)	350,734 (188,244 , 513,223)
$1,500,000 under $2,000,000	101,386 (98,680 , 104,091)	156,914,212 (152,813,714 , 161,014,711)	14,790 (13,817 , 15,763)	326,607 (246,823 , 406,391)
$2,000,000 under $5,000,000	153,435 (152,012 , 154,858)	416,020,176 (412,348,945 , 419,691,407)	25,649 (24,967 , 26,330)	559,937 (512,365 , 607,509)
$5,000,000 under $10,000,000	42,897 (42,443 , 43,351)	264,749,335 (261,950,286 , 267,548,383)	6,819 (6,620 , 7,018)	199,256 (181,996 , 216,516)
$10,000,000 or more	30,065 (30,060 , 30,070)	843,954,758 (843,908,114 , 844,001,403)	5,508 (5,508 , 5,508)	450,923 (450,923 , 450,923)
Taxable returns, total	**13,779,869 (13,597,091 , 13,962,647)**	**4,038,818,014 (4,014,773,543 , 4,062,862,485)**	**109,595 (102,081 , 117,110)**	**2,849,082 (2,529,220 , 3,168,945)**
Nontaxable returns, total	**687,792 (638,886 , 736,697)**	**19,872,847 (18,149,981 , 21,595,713)**	**323 (-80 , 726)**	**11,860 (-3,367 , 27,087)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)
All returns, total	**374,530 (339,111 , 409,949)**	**1,030,832 (906,929 , 1,154,735)**	**14,367,468 (14,179,911 , 14,555,024)**	**987,176,513 (982,031,119 , 992,321,907)**
Under $5,000	* 4,796 (751 , 8,841)	* 403 (-292 , 1,098)	18,414 (10,192 , 26,636)	2,163 (831 , 3,494)
$5,000 under $10,000	* 1,317 (-701 , 3,334)	* 526 (-209 , 1,260)	12,936 (6,012 , 19,861)	7,810 (3,361 , 12,260)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	23,961 (14,493 , 33,429)	27,945 (12,296 , 43,594)
$15,000 under $20,000	* 5,008 (626 , 9,389)	* 1,611 (-1,073 , 4,296)	49,503 (35,931 , 63,075)	30,284 (17,014 , 43,554)
$20,000 under $25,000	11,389 (4,847 , 17,932)	2,981 (859 , 5,102)	91,103 (72,679 , 109,527)	69,222 (41,419 , 97,024)
$25,000 under $30,000	10,033 (3,828 , 16,237)	3,794 (830 , 6,757)	134,307 (111,756 , 156,857)	129,534 (100,969 , 158,100)
$30,000 under $35,000	16,036 (8,322 , 23,750)	13,312 (1,857 , 24,766)	159,579 (135,152 , 184,007)	188,692 (153,222 , 224,163)
$35,000 under $40,000	20,174 (11,349 , 29,000)	20,677 (10,179 , 31,175)	242,293 (211,995 , 272,591)	397,979 (341,594 , 454,363)
$40,000 under $45,000	16,921 (8,976 , 24,866)	17,443 (8,320 , 26,566)	230,791 (201,365 , 260,216)	483,868 (415,381 , 552,356)
$45,000 under $50,000	22,351 (13,231 , 31,471)	25,561 (10,817 , 40,306)	279,922 (247,416 , 312,427)	707,544 (617,345 , 797,743)
$50,000 under $55,000	18,520 (10,163 , 26,876)	30,598 (11,744 , 49,451)	314,855 (280,434 , 349,277)	988,971 (872,338 , 1,105,604)
$55,000 under $60,000	14,789 (7,376 , 22,202)	27,719 (9,983 , 45,456)	332,125 (296,661 , 367,589)	1,279,217 (1,131,467 , 1,426,968)
$60,000 under $75,000	47,915 (34,541 , 61,290)	96,417 (64,933 , 127,900)	1,134,301 (1,069,728 , 1,198,874)	6,007,998 (5,639,681 , 6,376,315)
$75,000 under $100,000	55,668 (41,469 , 69,868)	138,305 (93,171 , 183,439)	1,870,286 (1,788,064 , 1,952,507)	16,321,228 (15,553,326 , 17,089,130)
$100,000 under $200,000	87,815 (70,535 , 105,096)	388,639 (295,583 , 481,695)	4,693,562 (4,570,893 , 4,816,231)	83,956,259 (81,585,799 , 86,326,720)
$200,000 under $500,000	34,176 (27,390 , 40,963)	210,159 (163,090 , 257,228)	3,321,095 (3,254,311 , 3,387,880)	173,398,639 (170,174,326 , 176,622,952)
$500,000 under $1,000,000	5,540 (3,975 , 7,106)	37,930 (23,159 , 52,702)	900,534 (883,582 , 917,485)	140,491,915 (137,701,741 , 143,282,088)
$1,000,000 under $1,500,000	985 (614 , 1,356)	6,771 (3,633 , 9,910)	230,110 (225,337 , 234,883)	71,844,862 (70,269,852 , 73,419,871)
$1,500,000 under $2,000,000	359 (171 , 547)	2,387 (1,089 , 3,686)	101,381 (98,675 , 104,086)	46,920,942 (45,651,392 , 48,190,491)
$2,000,000 under $5,000,000	589 (476 , 701)	4,507 (3,415 , 5,599)	153,445 (152,022 , 154,868)	126,401,510 (125,247,847 , 127,555,173)
$5,000,000 under $10,000,000	104 (78 , 131)	823 (542 , 1,104)	42,897 (42,443 , 43,351)	80,589,722 (79,703,379 , 81,476,064)
$10,000,000 or more	44 (44 , 44)	268 (268 , 268)	30,069 (30,064 , 30,074)	236,930,209 (236,916,288 , 236,944,130)
Taxable returns, total	**282,857 (252,503 , 313,210)**	**912,250 (793,969 , 1,030,531)**	**13,776,567 (13,593,798 , 13,959,337)**	**985,024,440 (979,880,751 , 990,168,129)**
Nontaxable returns, total	**91,674 (73,384 , 109,963)**	**118,582 (81,595 , 155,569)**	**590,900 (545,132 , 636,668)**	**2,152,073 (1,943,803 , 2,360,343)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total tax credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount
	(132)	(133)	(134)	(135)
All returns, total	**7,128,059 (6,998,751 , 7,257,367)**	**38,476,763 (37,827,574 , 39,125,951)**	**13,769,029 (13,586,269 , 13,951,789)**	**947,718,781 (942,710,258 , 952,727,303)**
Under $5,000	7,112 (2,091 , 12,133)	1,018 (38 , 1,998)	8,609 (2,931 , 14,287)	746 (178 , 1,313)
$5,000 under $10,000	* 6,067 (1,243 , 10,891)	* 3,799 (678 , 6,920)	* 6,572 (1,639 , 11,505)	* 3,495 (561 , 6,428)
$10,000 under $15,000	13,455 (6,359 , 20,550)	8,175 (2,446 , 13,904)	12,528 (5,662 , 19,395)	19,770 (5,263 , 34,277)
$15,000 under $20,000	23,245 (13,916 , 32,574)	11,980 (4,247 , 19,714)	36,019 (24,460 , 47,578)	16,699 (6,721 , 26,677)
$20,000 under $25,000	38,890 (26,778 , 51,002)	13,656 (6,352 , 20,961)	70,394 (54,204 , 86,583)	53,558 (27,116 , 79,999)
$25,000 under $30,000	59,402 (44,374 , 74,430)	34,332 (20,054 , 48,610)	102,464 (82,762 , 122,167)	92,704 (69,879 , 115,530)
$30,000 under $35,000	68,373 (52,424 , 84,323)	35,842 (21,655 , 50,029)	121,909 (100,551 , 143,268)	139,689 (110,672 , 168,706)
$35,000 under $40,000	73,183 (56,602 , 89,764)	64,465 (45,555 , 83,375)	204,987 (177,061 , 232,914)	312,967 (264,104 , 361,829)
$40,000 under $45,000	75,339 (58,711 , 91,966)	72,090 (50,846 , 93,334)	196,725 (169,420 , 224,030)	395,571 (334,272 , 456,869)
$45,000 under $50,000	111,777 (91,293 , 132,261)	126,412 (95,345 , 157,479)	229,160 (199,672 , 258,648)	563,141 (483,207 , 643,075)
$50,000 under $55,000	121,676 (100,344 , 143,008)	169,142 (130,428 , 207,856)	266,788 (235,068 , 298,507)	791,854 (689,169 , 894,539)
$55,000 under $60,000	123,673 (102,148 , 145,199)	176,697 (134,143 , 219,250)	296,402 (262,819 , 329,985)	1,078,553 (945,530 , 1,211,576)
$60,000 under $75,000	388,588 (350,758 , 426,417)	670,329 (579,053 , 761,604)	1,048,385 (986,172 , 1,110,598)	5,246,245 (4,904,150 , 5,588,340)
$75,000 under $100,000	717,531 (666,367 , 768,694)	1,521,337 (1,363,995 , 1,678,678)	1,782,994 (1,702,542 , 1,863,446)	14,675,848 (13,949,264 , 15,402,431)
$100,000 under $200,000	2,261,447 (2,174,612 , 2,348,282)	6,182,483 (5,826,528 , 6,538,438)	4,617,492 (4,495,585 , 4,739,400)	77,396,699 (75,143,097 , 79,650,301)
$200,000 under $500,000	2,148,881 (2,094,031 , 2,203,731)	7,367,492 (7,020,342 , 7,714,642)	3,311,980 (3,245,234 , 3,378,725)	165,822,154 (162,709,432 , 168,934,876)
$500,000 under $1,000,000	498,479 (485,314 , 511,645)	2,420,920 (2,162,211 , 2,679,630)	898,671 (881,727 , 915,615)	138,033,096 (135,271,161 , 140,795,031)
$1,000,000 under $1,500,000	149,805 (145,921 , 153,690)	1,527,562 (1,369,604 , 1,685,521)	229,691 (224,919 , 234,462)	70,310,599 (68,756,275 , 71,864,924)
$1,500,000 under $2,000,000	69,480 (67,290 , 71,670)	1,116,890 (999,760 , 1,234,019)	101,236 (98,531 , 103,941)	45,801,667 (44,549,814 , 47,053,519)
$2,000,000 under $5,000,000	112,226 (111,008 , 113,445)	3,612,589 (3,461,927 , 3,763,250)	153,217 (151,794 , 154,639)	122,784,421 (121,651,504 , 123,917,338)
$5,000,000 under $10,000,000	33,989 (33,587 , 34,392)	2,641,403 (2,523,541 , 2,759,266)	42,808 (42,354 , 43,262)	77,947,514 (77,080,677 , 78,814,351)
$10,000,000 or more	25,439 (25,434 , 25,444)	10,698,149 (10,695,814 , 10,700,484)	29,999 (29,994 , 30,004)	226,231,792 (226,220,205 , 226,243,378)
Taxable returns, total	**6,564,513 (6,442,606 , 6,686,419)**	**36,393,793 (35,776,436 , 37,011,150)**	**13,769,029 (13,586,269 , 13,951,789)**	**947,718,781 (942,710,258 , 952,727,303)**
Nontaxable returns, total	**563,546 (518,893 , 608,199)**	**2,082,969 (1,878,500 , 2,287,439)**	**0 (0 , 0)**	**0 (0 , 0)**

Footnotes at end of table.

Tax Table 2.1CI. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total income tax	
	Number of returns	Amount
	(136)	(137)
All returns, total	**13,783,752 (13,600,973 , 13,966,532)**	**977,306,017 (972,254,881 , 982,357,152)**
Under $5,000	8,609 (2,931 , 14,287)	746 (178 , 1,313)
$5,000 under $10,000	* 6,572 (1,639 , 11,505)	* 3,495 (561 , 6,428)
$10,000 under $15,000	12,528 (5,662 , 19,395)	19,770 (5,263 , 34,277)
$15,000 under $20,000	36,022 (24,463 , 47,581)	17,026 (7,034 , 27,018)
$20,000 under $25,000	70,394 (54,204 , 86,583)	53,558 (27,116 , 79,999)
$25,000 under $30,000	102,464 (82,762 , 122,167)	92,704 (69,879 , 115,530)
$30,000 under $35,000	121,909 (100,551 , 143,268)	139,689 (110,672 , 168,706)
$35,000 under $40,000	204,987 (177,061 , 232,914)	312,967 (264,104 , 361,829)
$40,000 under $45,000	196,725 (169,420 , 224,030)	396,544 (335,073 , 458,015)
$45,000 under $50,000	229,160 (199,672 , 258,648)	563,141 (483,207 , 643,075)
$50,000 under $55,000	266,788 (235,068 , 298,507)	791,854 (689,169 , 894,539)
$55,000 under $60,000	296,402 (262,819 , 329,985)	1,078,553 (945,530 , 1,211,576)
$60,000 under $75,000	1,048,385 (986,172 , 1,110,598)	5,246,245 (4,904,150 , 5,588,340)
$75,000 under $100,000	1,782,994 (1,702,542 , 1,863,446)	14,675,872 (13,949,288 , 15,402,455)
$100,000 under $200,000	4,618,143 (4,496,233 , 4,740,054)	77,407,328 (75,153,481 , 79,661,176)
$200,000 under $500,000	3,322,096 (3,255,272 , 3,388,920)	167,699,493 (164,561,587 , 170,837,398)
$500,000 under $1,000,000	901,441 (884,484 , 918,398)	140,984,192 (138,184,228 , 143,784,157)
$1,000,000 under $1,500,000	230,166 (225,393 , 234,940)	72,224,724 (70,641,837 , 73,807,612)
$1,500,000 under $2,000,000	101,452 (98,746 , 104,159)	47,183,849 (45,908,892 , 48,458,805)
$2,000,000 under $5,000,000	153,507 (152,083 , 154,930)	127,137,648 (125,977,636 , 128,297,661)
$5,000,000 under $10,000,000	42,917 (42,463 , 43,371)	81,045,406 (80,155,668 , 81,935,144)
$10,000,000 or more	30,090 (30,085 , 30,095)	240,231,214 (240,219,627 , 240,242,800)
Taxable returns, total	**13,783,752 (13,600,973 , 13,966,532)**	**977,306,017 (972,254,881 , 982,357,152)**
Nontaxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes employer provided adoption benefits from Form 8839 not shown separately.

[2] Not included in total income.

[3] Includes nonbusiness casualty or theft loss.

[4] Includes casualty or theft loss of income producing property.

NOTE: Detail may not add to totals because of rounding.

For reference:
Form W-2, Wage and Tax Statement
Form 2441, Child and Dependent Care Expenses
Form 8919, Uncollected Social Security and Medicare Tax on Wages.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Total wages							
					Total [1]		Total from Form W-2 wages		Household employee wages not reported on Form W-2		Tip income not reported on Form W-2 wages	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.65**	**0.31**	**0.65**	**0.31**	**0.74**	**0.53**	**0.76**	**0.55**	**39.49**	**32.80**	* 55.68	* 28.53
Under $5,000	9.26	11.01	9.26	11.57	19.87	28.47	20.15	29.70	0.00	0.00	0.00	0.00
$5,000 under $10,000	9.50	9.65	9.50	10.01	18.70	21.94	20.81	24.35	** 57.65	** 52.26	0.00	0.00
$10,000 under $15,000	8.94	9.00	8.94	8.99	16.65	28.05	17.38	27.63	0.00	0.00	0.00	0.00
$15,000 under $20,000	7.76	7.78	7.76	7.95	14.20	20.75	14.67	21.78	0.00	0.00	0.00	0.00
$20,000 under $25,000	7.18	7.19	7.18	7.19	11.19	12.31	11.80	12.96	0.00	0.00	0.00	0.00
$25,000 under $30,000	6.89	6.90	6.89	6.90	9.37	10.20	9.92	10.68	0.00	0.00	0.00	0.00
$30,000 under $35,000	6.69	6.69	6.69	6.72	8.85	10.20	9.09	10.50	**	**	0.00	0.00
$35,000 under $40,000	5.83	5.84	5.83	5.85	7.19	7.54	7.76	8.18	0.00	0.00	0.00	0.00
$40,000 under $45,000	6.11	6.12	6.11	6.11	7.46	8.06	7.74	8.17	0.00	0.00	0.00	0.00
$45,000 under $50,000	5.65	5.65	5.65	5.66	7.10	7.44	7.41	7.76	**	**	** 55.94	** 54.53
$50,000 under $55,000	5.29	5.29	5.29	5.29	6.22	6.52	6.46	6.75	0.00	0.00	0.00	0.00
$55,000 under $60,000	5.25	5.25	5.25	5.25	6.19	6.43	6.34	6.58	**	**	0.00	0.00
$60,000 under $75,000	2.84	2.84	2.84	2.84	3.35	3.50	3.42	3.57	0.00	0.00	0.00	0.00
$75,000 under $100,000	2.21	2.22	2.21	2.22	2.53	2.64	2.59	2.71	0.00	0.00	**	**
$100,000 under $200,000	1.32	1.34	1.32	1.34	1.50	1.59	1.53	1.62	* 71.78	* 78.94	**	**
$200,000 under $500,000	1.02	0.92	1.02	0.92	1.13	1.11	1.15	1.14	49.58	56.18	0.00	0.00
$500,000 under $1,000,000	0.96	0.96	0.96	0.95	1.06	1.25	1.09	1.27	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	1.06	1.06	1.06	1.06	1.20	1.54	1.24	1.58	** 60.95	** 0.30	0.00	0.00
$1,500,000 under $2,000,000	1.36	1.31	1.36	1.30	1.57	2.10	1.62	2.16	**	**	0.00	0.00
$2,000,000 under $5,000,000	0.47	0.44	0.47	0.44	0.56	0.82	0.58	0.84	**	**	** 65.95	** 0.60
$5,000,000 under $10,000,000	0.54	0.53	0.54	0.53	0.63	1.07	0.67	1.12	**	**	**	**
$10,000,000 or more	0.01	0.00	0.01	0.00	0.01	0.00	0.00	0.00	**	**	**	**
Taxable returns, total	**0.68**	**0.31**	**0.68**	**0.31**	**0.76**	**0.54**	**0.78**	**0.55**	**44.94**	**46.10**	** 55.68	** 28.53
Nontaxable returns, total	**2.46**	**2.86**	**2.46**	**2.84**	**3.54**	**4.04**	**3.68**	**4.22**	**70.33**	**46.57**	**	**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Total wages—continued						Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
	Taxable dependent care benefits from Form 2441		Wages from Form 8919		Other earned income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**7.30**	**8.57**	**35.83**	**34.07**	**5.05**	**5.91**	**0.81**	**0.85**	**1.61**	**1.58**	**0.91**	**0.71**
Under $5,000	0.00	0.00	0.00	0.00	** 70.45	** 6.88	12.54	39.41	27.63	52.03	14.25	18.94
$5,000 under $10,000	0.00	0.00	0.00	0.00	**	**	13.45	24.94	37.26	17.76	15.45	22.66
$10,000 under $15,000	0.00	0.00	0.00	0.00	69.38	97.05	12.60	24.64	28.98	37.72	14.47	18.34
$15,000 under $20,000	** 67.39	** 73.51	0.00	0.00	0.00	0.00	10.01	26.62	24.76	29.84	13.34	18.95
$20,000 under $25,000	**	**	0.00	0.00	* 95.93	* 97.31	10.68	29.00	26.09	36.52	12.52	19.25
$25,000 under $30,000	**	**	0.00	0.00	67.04	79.85	9.99	21.22	28.30	51.06	13.61	21.66
$30,000 under $35,000	** 99.85	** 99.83	0.00	0.00	*	*	10.78	29.81	28.72	21.98	12.57	18.09
$35,000 under $40,000	0.00	0.00	0.00	0.00	0.00	0.00	8.99	33.34	19.38	32.17	11.32	17.54
$40,000 under $45,000	0.00	0.00	0.00	0.00	38.92	62.36	9.59	28.35	20.66	29.03	11.64	20.69
$45,000 under $50,000	**	**	**	**	*	*	9.33	26.51	21.16	33.21	10.90	19.64
$50,000 under $55,000	0.00	0.00	0.00	0.00	44.77	0.36	8.63	23.47	22.74	32.15	11.17	19.48
$55,000 under $60,000	**	**	0.00	0.00	98.29	78.71	8.29	23.58	20.66	37.79	11.08	19.14
$60,000 under $75,000	0.00	0.00	0.00	0.00	39.76	51.88	4.30	16.04	10.38	19.21	5.44	9.95
$75,000 under $100,000	* 54.67	* 77.88	0.00	0.00	27.79	38.04	3.20	11.06	8.95	19.72	4.16	8.54
$100,000 under $200,000	20.68	25.84	** 78.86	** 68.53	14.79	25.78	1.76	7.25	4.38	7.88	2.16	4.78
$200,000 under $500,000	10.30	13.23	50.23	59.88	7.55	17.74	1.19	4.83	2.50	4.99	1.31	2.80
$500,000 under $1,000,000	8.36	10.37	47.98	65.27	6.48	16.80	1.05	4.10	1.98	3.97	1.13	2.84
$1,000,000 under $1,500,000	11.33	13.20	* 47.90	* 80.11	6.11	17.41	1.09	3.69	1.82	3.73	1.16	2.85
$1,500,000 under $2,000,000	14.72	16.19	* 63.41	* 55.48	6.59	14.48	1.38	2.91	1.99	5.38	1.45	2.86
$2,000,000 under $5,000,000	6.45	7.50	16.20	55.46	2.54	8.01	0.48	1.29	0.71	1.75	0.51	1.21
$5,000,000 under $10,000,000	8.54	10.03	22.03	24.56	2.51	9.89	0.54	1.30	0.72	1.33	0.56	1.34
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.01	0.00	0.01	0.00
Taxable returns, total	**7.31**	**8.73**	**35.92**	**34.11**	**5.10**	**6.02**	**0.83**	**0.84**	**1.63**	**1.57**	**0.93**	**0.71**
Nontaxable returns, total	**44.25**	**44.27**	*	*	**28.91**	**27.91**	**3.41**	**7.45**	**7.19**	**9.73**	**4.04**	**5.70**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**0.93**	**0.77**	**2.11**	**2.59**	**13.75**	**15.67**	**1.33**	**2.06**	**0.91**	**0.33**	**2.45**	**1.68**
Under $5,000	15.04	21.79	37.09	42.25	0.00	0.00	16.75	76.77	14.78	73.86	40.61	190.84
$5,000 under $10,000	16.43	25.25	* 41.29	* 48.04	0.00	0.00	16.45	121.69	15.77	81.29	49.16	11,540.90
$10,000 under $15,000	14.83	19.80	34.57	54.44	0.00	0.00	17.47	146.38	14.17	34.59	50.43	227.02
$15,000 under $20,000	13.86	20.45	25.43	52.77	** 49.98	** 53.47	14.52	99.68	12.80	29.49	44.42	93.48
$20,000 under $25,000	12.81	22.12	30.72	45.60	**	**	12.99	375.67	13.02	35.54	44.57	252.34
$25,000 under $30,000	14.35	24.63	25.52	38.12	**	**	13.13	290.69	13.61	42.13	38.76	194.85
$30,000 under $35,000	12.95	20.02	19.31	24.36	**	**	14.45	219.63	12.07	44.20	45.99	63.03
$35,000 under $40,000	11.71	18.76	18.58	26.34	0.00	0.00	12.23	940.77	11.59	32.09	50.00	83.13
$40,000 under $45,000	11.97	22.60	15.74	20.53	** 57.71	** 61.83	12.49	143.98	11.69	25.12	38.36	100.64
$45,000 under $50,000	11.54	22.27	13.52	17.61	**	**	12.28	56.90	11.63	34.21	44.73	869.99
$50,000 under $55,000	11.43	21.26	11.97	15.44	**	**	10.77	49.63	10.56	29.02	45.77	44.46
$55,000 under $60,000	11.59	21.90	11.33	13.89	* 49.89	* 55.55	12.50	64.55	11.50	27.15	39.62	113.06
$60,000 under $75,000	5.64	10.95	6.44	8.46	* 40.74	* 47.30	6.82	37.81	5.54	18.40	22.15	194.69
$75,000 under $100,000	4.29	9.39	4.77	6.66	* 37.78	* 42.24	5.22	19.93	4.28	12.95	16.49	4,320.29
$100,000 under $200,000	2.22	5.30	3.47	4.69	27.89	33.16	2.86	8.58	2.20	5.98	8.28	147.34
$200,000 under $500,000	1.34	3.07	5.35	7.21	24.82	30.21	1.92	3.79	1.31	2.96	4.27	16.82
$500,000 under $1,000,000	1.15	3.19	6.94	14.83	* 36.20	* 40.75	1.99	4.12	1.12	2.56	3.25	12.45
$1,000,000 under $1,500,000	1.18	3.26	7.43	15.64	* 47.82	* 62.85	2.17	4.95	1.14	2.46	2.76	10.82
$1,500,000 under $2,000,000	1.47	3.29	8.41	14.03	* 46.95	* 64.84	2.43	4.51	1.42	2.33	2.57	9.05
$2,000,000 under $5,000,000	0.51	1.38	3.53	19.50	22.57	32.02	1.03	2.93	0.49	0.88	1.01	6.90
$5,000,000 under $10,000,000	0.57	1.57	3.73	8.47	26.23	60.40	1.11	3.67	0.55	0.90	0.98	3.98
$10,000,000 or more	0.01	0.00	0.00	0.00	*	*	0.00	0.00	0.01	0.00	0.02	0.00
Taxable returns, total	**0.95**	**0.77**	**2.18**	**2.67**	**14.06**	**15.88**	**1.39**	**2.01**	**0.93**	**0.33**	**2.46**	**1.57**
Nontaxable returns, total	**4.19**	**6.19**	**8.17**	**10.77**	* 64.84	* 62.55	**4.53**	**40.53**	**3.97**	**6.07**	**11.70**	**96.80**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**1.65**	**2.05**	**1.38**	**1.76**	**1.95**	**1.61**	**2.95**	**2.37**	**9.75**	**19.68**	**1.24**	**0.59**
Under $5,000	27.26	32.11	26.22	34.36	33.30	35.49	42.80	34.51	0.00	0.00	29.09	37.39
$5,000 under $10,000	21.50	27.75	18.37	25.59	26.77	28.43	31.26	25.56	0.00	0.00	29.00	51.48
$10,000 under $15,000	18.93	21.73	13.81	16.31	32.76	31.45	42.58	39.21	** 52.59	** 93.83	33.63	36.09
$15,000 under $20,000	14.76	16.86	12.38	16.25	26.62	27.74	35.18	35.76	**	**	25.31	35.09
$20,000 under $25,000	16.03	19.68	12.24	14.46	24.68	35.27	31.83	29.16	**	**	22.96	88.93
$25,000 under $30,000	17.08	25.32	13.13	14.34	19.68	22.03	31.34	31.90	**	**	23.63	53.16
$30,000 under $35,000	16.96	18.99	11.94	15.01	27.50	34.54	30.24	35.53	**	**	20.28	38.24
$35,000 under $40,000	14.56	19.44	11.49	13.65	22.71	32.17	29.78	32.95	**	**	22.04	59.11
$40,000 under $45,000	15.03	18.18	11.59	15.54	28.63	35.74	24.06	31.32	* 70.57	* 75.99	19.29	68.74
$45,000 under $50,000	13.10	16.63	10.34	12.45	20.45	28.82	25.93	26.27	* 70.64	* 99.36	25.48	59.64
$50,000 under $55,000	15.29	20.38	9.72	12.14	22.71	25.97	21.55	24.89	* 96.82	* 100.05	17.09	253.02
$55,000 under $60,000	13.36	17.19	9.96	11.93	20.63	24.96	28.98	32.96	* 96.93	* 69.54	19.97	88.81
$60,000 under $75,000	6.61	8.69	5.11	6.32	12.33	17.43	12.43	14.37	44.57	292.16	9.67	3,948.72
$75,000 under $100,000	5.51	7.54	4.16	5.16	10.26	13.69	9.80	12.25	* 48.76	* 93.15	8.11	59.34
$100,000 under $200,000	3.22	4.54	2.56	3.41	4.88	7.01	5.99	7.88	19.06	49.62	3.80	13.07
$200,000 under $500,000	2.59	3.72	2.30	3.18	2.78	4.87	4.69	5.45	14.52	30.50	1.84	3.37
$500,000 under $1,000,000	2.77	5.23	2.81	5.46	2.59	5.07	4.13	5.18	15.26	37.18	1.49	2.46
$1,000,000 under $1,500,000	3.01	6.61	3.10	6.66	2.50	5.07	3.97	4.91	12.86	28.97	1.38	2.27
$1,500,000 under $2,000,000	3.36	8.54	3.46	9.11	2.52	4.45	3.89	5.21	14.48	34.36	1.53	2.33
$2,000,000 under $5,000,000	1.38	4.11	1.46	3.88	0.97	2.48	1.66	2.89	5.89	37.90	0.55	0.90
$5,000,000 under $10,000,000	1.55	6.06	1.57	6.18	0.97	2.79	1.70	2.33	6.53	31.68	0.59	1.04
$10,000,000 or more	0.06	0.00	0.05	0.13	0.02	0.19	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.72**	**2.11**	**1.44**	**1.82**	**1.99**	**1.63**	**3.11**	**2.46**	**9.98**	**20.26**	**1.24**	**0.57**
Nontaxable returns, total	**5.75**	**8.67**	**4.69**	**6.55**	**8.05**	**9.83**	**9.17**	**8.27**	**44.62**	**73.47**	**6.03**	**9.18**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable Social Security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**4.60**	**2.38**	**4.89**	**6.14**	**4.67**	**6.22**	**1.47**	**1.56**	**6.08**	**1.58**	**6.38**	**6.06**
Under $5,000	**	**	51.81	75.98	** 56.95	** 66.79	* 89.59	* 89.46	49.15	48.58	0.00	0.00
$5,000 under $10,000	** 94.90	** 86.85	* 99.49	* 88.61	**	**	29.69	58.45	51.36	46.18	**	**
$10,000 under $15,000	* 67.99	* 133.05	56.72	44.12	* 67.57	* 77.76	19.51	30.71	40.44	53.07	0.00	0.00
$15,000 under $20,000	* 96.52	* 156.34	62.18	65.15	* 70.31	* 83.08	11.25	16.46	39.42	62.30	** 56.37	** 81.78
$20,000 under $25,000	* 63.21	* 68.26	57.14	104.78	* 57.69	* 64.56	10.40	12.60	30.03	33.31	* 99.75	* 94.17
$25,000 under $30,000	70.19	85.55	59.57	53.97	* 47.83	* 52.48	11.52	12.85	49.86	55.59	* 70.57	* 89.74
$30,000 under $35,000	* 48.89	* 212.91	49.21	87.21	28.43	33.93	10.92	11.82	44.13	47.87	* 67.39	* 64.56
$35,000 under $40,000	89.17	75.42	57.82	50.74	32.18	40.70	10.74	11.39	35.79	38.67	** 96.50	** 99.79
$40,000 under $45,000	* 97.79	* 81.17	54.06	60.26	31.48	41.01	11.53	11.86	36.63	38.12	**	**
$45,000 under $50,000	* 77.66	* 81.50	57.22	147.64	33.67	52.48	9.78	10.21	37.52	37.25	* 82.10	* 77.98
$50,000 under $55,000	*	*	50.72	79.94	28.78	34.21	9.94	10.31	39.68	48.04	* 69.29	* 74.89
$55,000 under $60,000	* 49.84	* 80.75	57.99	64.18	27.72	38.52	9.60	10.01	52.22	40.22	55.25	68.76
$60,000 under $75,000	41.66	78.01	29.95	53.99	15.11	20.04	5.31	5.60	22.48	19.80	37.97	48.69
$75,000 under $100,000	33.48	49.34	19.77	23.71	14.36	17.66	4.50	4.79	24.38	21.12	35.65	45.14
$100,000 under $200,000	14.32	27.06	10.89	19.33	8.73	11.62	2.84	3.13	14.78	11.19	18.40	30.72
$200,000 under $500,000	6.94	12.79	7.35	21.61	7.62	10.54	2.56	2.76	10.15	6.52	12.81	17.19
$500,000 under $1,000,000	6.29	12.48	7.03	10.96	10.00	13.02	2.80	3.08	8.48	4.52	8.59	20.50
$1,000,000 under $1,500,000	5.24	12.57	6.92	10.62	12.84	14.93	2.85	3.14	7.37	4.59	6.46	16.66
$1,500,000 under $2,000,000	4.65	11.26	6.53	13.09	19.70	22.43	3.05	3.26	6.29	4.48	5.33	15.37
$2,000,000 under $5,000,000	1.94	4.58	2.94	6.04	9.40	11.17	1.27	1.39	2.76	1.74	1.97	11.35
$5,000,000 under $10,000,000	1.80	4.49	3.04	5.15	13.62	17.11	1.35	1.47	2.57	1.06	1.69	10.87
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.05	0.00	0.00	0.00	0.00
Taxable returns, total	**4.61**	**2.38**	**5.14**	**5.93**	**4.97**	**6.55**	**1.56**	**1.62**	**6.97**	**1.47**	**6.43**	**6.22**
Nontaxable returns, total	**23.60**	**116.92**	**15.87**	**23.04**	**13.58**	**18.34**	**4.61**	**6.06**	**10.99**	**9.26**	**33.14**	**25.26**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**9.10**	**15.12**	**17.52**	**18.26**	**3.31**	**2.82**	**2.10**	**3.79**	**1.22**	**1.32**
Under $5,000	0.00	0.00	**	**	* 53.16	* 49.25	45.64	79.23	20.53	32.87
$5,000 under $10,000	0.00	0.00	**	**	* 52.79	* 69.34	47.01	51.92	19.06	45.27
$10,000 under $15,000	** 70.60	** 70.23	* 99.56	* 99.23	* 69.60	* 84.19	31.35	188.32	18.77	32.46
$15,000 under $20,000	0.00	0.00	* 56.45	* 45.78	32.67	39.02	30.04	2,189.01	16.15	35.76
$20,000 under $25,000	0.00	0.00	*	*	30.26	33.28	22.50	55.82	15.67	21.34
$25,000 under $30,000	0.00	0.00	*	*	* 37.62	* 43.13	29.65	258.41	15.25	21.40
$30,000 under $35,000	**	**	0.00	0.00	24.16	29.65	32.15	203.70	13.53	22.96
$35,000 under $40,000	** 57.71	** 70.84	0.00	0.00	26.92	31.75	32.18	62.03	13.83	23.19
$40,000 under $45,000	**	**	70.04	69.80	26.87	34.96	28.71	4,419.45	13.70	20.96
$45,000 under $50,000	**	**	0.00	0.00	24.67	37.61	22.15	55.06	11.88	19.67
$50,000 under $55,000	0.00	0.00	0.00	0.00	32.03	42.27	24.32	147.95	10.85	15.63
$55,000 under $60,000	0.00	0.00	0.00	0.00	21.86	29.05	27.57	90.01	12.08	18.51
$60,000 under $75,000	* 69.54	* 71.05	91.38	89.22	11.99	15.57	11.44	46.49	6.18	11.24
$75,000 under $100,000	* 40.75	* 75.75	74.96	71.80	11.69	19.26	9.12	33.05	5.01	8.83
$100,000 under $200,000	17.24	30.81	43.51	46.76	6.47	10.40	5.00	19.11	2.74	4.93
$200,000 under $500,000	12.12	23.75	22.93	24.20	5.30	7.45	3.13	9.58	1.79	2.81
$500,000 under $1,000,000	13.10	23.39	20.61	21.59	6.03	9.08	2.78	11.06	1.65	2.77
$1,000,000 under $1,500,000	16.28	26.44	29.19	32.48	6.37	9.90	2.63	10.21	1.65	3.05
$1,500,000 under $2,000,000	20.62	27.57	17.13	18.16	7.38	12.28	2.75	13.06	1.83	2.70
$2,000,000 under $5,000,000	10.73	16.02	9.09	9.70	2.98	4.65	1.02	4.89	0.72	1.57
$5,000,000 under $10,000,000	11.58	10.14	9.93	10.50	3.36	5.85	0.99	5.58	0.78	1.69
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.01	0.01	0.00
Taxable returns, total	**9.14**	**15.16**	**18.21**	**19.34**	**3.49**	**2.92**	**2.14**	**3.79**	**1.26**	**1.33**
Nontaxable returns, total	**95.98**	**58.97**	**47.37**	**45.62**	**10.45**	**10.56**	**8.84**	**43.08**	**4.75**	**7.61**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions										
	Total [3]	Medical and dental expenses deduction						Taxes paid deduction			
		Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Total		Total state and local taxes	
										Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**1.37**	**1.49**	**9.16**	**1.49**	**7.09**	**1.50**	**1.58**	**0.65**	**0.67**	**0.66**	**4.92**
Under $5,000	12.64	11.81	18.92	11.81	18.82	12.15	14.51	9.89	12.04	9.94	12.85
$5,000 under $10,000	73.96	11.65	81.90	11.65	81.58	11.65	11.84	9.72	12.30	9.77	12.54
$10,000 under $15,000	11.72	10.51	16.17	10.51	15.73	10.51	10.57	9.16	14.20	9.20	11.84
$15,000 under $20,000	10.11	8.94	13.53	8.94	12.93	8.94	8.96	7.98	9.86	7.98	10.35
$20,000 under $25,000	8.91	8.70	14.55	8.70	13.78	8.70	8.72	7.35	8.91	7.37	10.04
$25,000 under $30,000	9.71	8.56	16.02	8.56	15.01	8.56	8.57	7.08	8.86	7.12	10.49
$30,000 under $35,000	9.03	8.28	13.14	8.28	12.30	8.28	8.29	6.87	8.24	6.91	8.36
$35,000 under $40,000	7.76	7.47	14.83	7.47	13.41	7.47	7.48	6.07	7.45	6.11	9.72
$40,000 under $45,000	6.99	8.19	12.78	8.19	11.65	8.19	8.20	6.22	7.69	6.23	7.48
$45,000 under $50,000	6.65	7.62	11.56	7.62	10.63	7.62	7.62	5.70	7.12	5.72	7.06
$50,000 under $55,000	6.12	7.62	11.10	7.62	10.12	7.62	7.62	5.37	6.27	5.39	6.70
$55,000 under $60,000	6.93	7.92	12.23	7.92	10.98	7.92	7.92	5.28	6.02	5.28	6.14
$60,000 under $75,000	3.27	4.42	6.68	4.42	5.91	4.42	4.43	2.86	3.22	2.87	3.90
$75,000 under $100,000	3.01	4.03	7.42	4.03	6.21	4.03	4.04	2.23	2.37	2.23	3.33
$100,000 under $200,000	1.57	2.96	4.86	2.96	3.93	2.96	2.99	1.33	1.38	1.33	1.99
$200,000 under $500,000	1.21	4.01	6.34	4.01	4.93	4.01	3.74	1.03	1.07	1.03	1.28
$500,000 under $1,000,000	1.67	7.76	12.72	7.76	10.13	7.76	7.70	0.96	1.08	0.96	28.30
$1,000,000 under $1,500,000	2.15	12.31	21.28	12.31	15.83	12.31	12.27	1.06	1.65	1.06	1.80
$1,500,000 under $2,000,000	2.83	15.48	19.76	15.48	16.49	15.48	15.00	1.36	1.44	1.36	1.77
$2,000,000 under $5,000,000	1.14	9.55	16.05	9.55	11.12	9.50	8.87	0.47	0.76	0.47	0.93
$5,000,000 under $10,000,000	1.34	19.66	21.01	19.66	18.21	19.66	19.07	0.54	1.35	0.54	0.83
$10,000,000 or more	0.01	*	*	*	*	*	*	0.01	0.00	0.01	0.01
Taxable returns, total	**0.56**	**1.72**	**2.48**	**1.72**	**2.08**	**1.72**	**1.72**	**0.68**	**0.69**	**0.68**	**5.08**
Nontaxable returns, total	**10.92**	**3.07**	**20.38**	**3.07**	**19.02**	**3.07**	**3.76**	**2.53**	**3.07**	**2.54**	**3.48**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	Total state and local taxes—continued										Limited state and local taxes	
	State and local income taxes or general sales taxes						Real estate taxes		Personal property taxes			
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**0.66**	**6.81**	**0.77**	**0.53**	**1.44**	**68.17**	**0.70**	**1.06**	**1.14**	**2.30**	**0.66**	**0.66**
Under $5,000	10.88	15.52	17.88	21.97	13.71	17.76	12.25	14.56	19.10	26.20	9.94	12.10
$5,000 under $10,000	10.13	16.11	17.20	21.61	12.53	21.54	12.13	14.44	20.37	32.50	9.77	12.41
$10,000 under $15,000	9.53	13.26	15.33	18.84	12.16	13.10	11.17	13.63	17.66	26.56	9.20	11.44
$15,000 under $20,000	8.28	14.67	12.88	21.02	10.80	18.34	9.95	11.67	16.22	39.77	7.98	9.88
$20,000 under $25,000	7.74	21.03	11.06	21.18	10.84	42.80	8.94	10.01	12.48	27.93	7.37	8.86
$25,000 under $30,000	7.31	15.48	9.32	19.98	11.82	20.13	8.80	12.07	12.70	24.73	7.12	8.59
$30,000 under $35,000	7.07	11.13	9.74	14.44	10.29	17.42	8.39	9.86	11.80	23.08	6.91	8.18
$35,000 under $40,000	6.18	18.94	8.17	24.80	9.45	13.47	7.32	8.41	10.59	20.07	6.11	7.00
$40,000 under $45,000	6.45	9.57	8.22	11.25	10.39	17.26	7.48	8.63	10.40	20.25	6.23	7.14
$45,000 under $50,000	5.90	7.54	7.47	8.99	9.61	13.64	6.66	8.38	9.30	17.95	5.72	6.56
$50,000 under $55,000	5.43	7.74	6.63	9.13	9.47	14.24	6.32	8.30	8.80	18.40	5.39	6.03
$55,000 under $60,000	5.32	6.77	6.35	7.63	9.80	14.30	6.06	7.32	8.46	18.99	5.28	5.86
$60,000 under $75,000	2.92	4.94	3.50	5.65	5.37	8.90	3.16	4.88	4.64	9.11	2.87	3.12
$75,000 under $100,000	2.26	3.86	2.58	4.21	4.87	6.97	2.40	4.59	3.56	8.50	2.23	2.35
$100,000 under $200,000	1.35	1.70	1.53	1.81	3.13	4.51	1.42	3.40	2.18	4.29	1.33	1.38
$200,000 under $500,000	1.04	1.60	1.19	1.67	2.41	2.69	1.08	1.26	1.80	3.48	1.03	1.03
$500,000 under $1,000,000	0.97	34.93	1.15	1.79	2.41	96.56	1.02	1.29	1.96	3.91	0.96	0.97
$1,000,000 under $1,500,000	1.07	2.06	1.25	2.09	2.64	6.77	1.13	1.52	2.34	5.51	1.06	1.07
$1,500,000 under $2,000,000	1.37	1.93	1.56	1.95	3.08	8.85	1.45	1.74	2.93	6.29	1.36	1.37
$2,000,000 under $5,000,000	0.48	0.99	0.56	1.00	1.29	5.23	0.52	1.76	1.22	3.71	0.47	0.48
$5,000,000 under $10,000,000	0.55	0.88	0.62	0.88	1.47	9.22	0.60	0.85	1.39	3.27	0.54	0.55
$10,000,000 or more	0.01	0.01	0.01	0.01	0.00	0.00	0.01	0.02	0.00	0.00	0.01	0.01
Taxable returns, total	**0.69**	**6.94**	**0.79**	**0.52**	**1.56**	**70.79**	**0.73**	**1.11**	**1.18**	**2.35**	**0.68**	**0.68**
Nontaxable returns, total	**2.63**	**5.79**	**3.71**	**7.13**	**3.74**	**5.09**	**3.04**	**3.57**	**4.62**	**9.31**	**2.54**	**2.93**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued		Interest paid deduction									
	Other taxes		Total		Total mortgage interest and points							
					Total		Home mortgage interest					
							Total		Paid to financial institutions		Paid to individuals	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**3.11**	**6.10**	**0.73**	**0.76**	**0.75**	**0.85**	**0.75**	**0.84**	**0.75**	**0.84**	**5.07**	**6.61**
Under $5,000	* 57.55	* 96.22	13.08	15.75	13.40	16.16	13.47	15.28	**	**	**	**
$5,000 under $10,000	* 46.93	* 55.68	12.49	16.00	13.12	16.15	13.12	16.24	** 9.53	** 10.79	** 49.93	** 61.43
$10,000 under $15,000	* 65.57	* 99.55	13.48	16.56	13.57	16.64	13.69	16.65	13.96	16.96	* 69.30	* 83.13
$15,000 under $20,000	48.92	70.65	11.33	22.93	11.56	23.52	11.56	23.53	11.64	23.97	* 99.11	* 99.24
$20,000 under $25,000	31.67	64.13	9.79	12.65	9.92	12.68	9.96	12.71	10.16	12.85	* 40.79	* 50.42
$25,000 under $30,000	26.00	42.03	10.38	13.83	10.45	13.91	10.45	13.91	10.86	14.72	* 38.39	* 41.69
$30,000 under $35,000	31.52	45.12	9.09	19.81	9.21	20.17	9.21	11.89	9.25	11.95	* 74.40	* 95.30
$35,000 under $40,000	21.52	41.00	7.91	9.09	7.95	9.15	7.95	9.08	8.08	9.21	37.69	46.01
$40,000 under $45,000	25.97	49.96	8.07	9.60	8.11	9.56	8.14	9.58	8.16	9.62	* 62.87	* 93.99
$45,000 under $50,000	20.03	45.43	7.24	9.63	7.32	9.68	7.32	9.68	7.38	9.79	* 45.32	* 51.69
$50,000 under $55,000	24.96	51.61	6.56	7.84	6.59	7.83	6.61	7.84	6.66	7.85	46.82	65.80
$55,000 under $60,000	17.64	32.08	6.42	14.28	6.46	14.48	6.47	14.66	6.53	14.82	44.22	54.93
$60,000 under $75,000	9.97	24.12	3.35	3.95	3.37	3.96	3.37	3.96	3.41	3.97	18.54	27.81
$75,000 under $100,000	9.03	18.77	2.50	3.11	2.51	3.12	2.51	3.07	2.53	3.09	16.76	20.61
$100,000 under $200,000	5.78	13.39	1.48	1.76	1.49	1.76	1.49	1.76	1.50	1.76	10.73	16.62
$200,000 under $500,000	5.59	25.20	1.11	1.23	1.13	1.23	1.13	1.23	1.14	1.24	7.97	10.81
$500,000 under $1,000,000	5.90	26.88	1.05	1.29	1.09	1.27	1.09	1.27	1.11	1.29	7.64	8.70
$1,000,000 under $1,500,000	6.51	42.75	1.18	1.96	1.27	1.50	1.27	1.50	1.29	1.53	7.79	8.79
$1,500,000 under $2,000,000	7.25	16.30	1.51	3.17	1.65	1.96	1.66	1.96	1.68	2.00	8.42	10.00
$2,000,000 under $5,000,000	2.93	10.23	0.55	1.30	0.63	0.79	0.64	0.79	0.65	0.78	3.40	5.52
$5,000,000 under $10,000,000	3.17	9.47	0.62	1.62	0.77	0.98	0.77	0.99	0.79	1.01	3.79	4.37
$10,000,000 or more	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**3.23**	**6.20**	**0.75**	**0.70**	**0.77**	**0.79**	**0.77**	**0.79**	**0.77**	**0.79**	**5.28**	**6.71**
Nontaxable returns, total	**11.51**	**21.77**	**3.28**	**5.33**	**3.36**	**5.70**	**3.37**	**5.40**	**3.41**	**5.53**	**17.69**	**22.36**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued				Contributions deduction							
	Total mortgage interest and points—continued		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years	
	Deductible points											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	**2.98**	**11.10**	**1.92**	**1.14**	**0.73**	**0.61**	**0.76**	**0.78**	**1.04**	**10.62**	**5.46**	**2.21**
Under $5,000	* 44.64	* 98.78	49.64	59.91	13.61	19.72	14.67	22.90	24.89	37.64	47.94	45.27
$5,000 under $10,000	* 56.42	* 97.65	34.22	42.95	14.20	17.45	15.08	19.76	24.51	71.15	35.98	42.86
$10,000 under $15,000	44.24	49.39	66.69	29.37	11.76	16.26	12.34	17.84	20.45	29.67	57.68	67.55
$15,000 under $20,000	38.93	46.75	41.64	85.63	10.28	14.28	11.04	15.91	15.39	27.05	36.73	51.41
$20,000 under $25,000	41.87	60.39	37.33	57.93	8.90	12.57	9.64	14.56	12.07	19.59	28.64	36.80
$25,000 under $30,000	56.89	55.39	48.13	46.44	8.54	12.31	9.16	13.31	12.12	23.92	39.09	53.65
$30,000 under $35,000	* 59.86	* 61.49	42.01	81.13	7.98	11.62	8.30	12.68	11.60	20.51	42.76	52.30
$35,000 under $40,000	36.87	55.76	54.46	68.01	7.02	10.29	7.56	11.19	9.90	19.70	21.28	25.59
$40,000 under $45,000	36.94	93.79	57.58	87.67	7.17	10.97	7.57	11.62	10.22	21.17	24.79	34.77
$45,000 under $50,000	42.21	94.67	36.06	35.15	6.63	9.83	6.95	10.58	9.21	17.62	34.64	44.77
$50,000 under $55,000	23.54	40.56	38.99	81.58	6.29	9.76	6.65	10.81	8.64	36.52	34.41	42.83
$55,000 under $60,000	24.58	41.77	38.88	51.54	5.97	8.89	6.36	9.80	8.09	16.47	46.71	71.11
$60,000 under $75,000	13.12	29.20	20.62	48.81	3.28	5.25	3.47	5.60	4.43	11.12	20.89	28.63
$75,000 under $100,000	10.21	46.48	18.14	26.33	2.53	4.10	2.67	4.34	3.42	8.20	17.90	25.80
$100,000 under $200,000	6.05	15.81	7.26	14.16	1.49	2.42	1.56	2.79	2.06	7.85	12.87	17.08
$200,000 under $500,000	4.43	16.16	3.33	6.59	1.11	1.85	1.15	1.99	1.59	10.28	10.11	12.36
$500,000 under $1,000,000	4.30	15.56	2.57	4.48	1.03	2.29	1.06	2.25	1.66	6.94	9.08	12.95
$1,000,000 under $1,500,000	4.95	16.78	2.20	5.31	1.12	2.68	1.14	2.68	1.84	18.55	7.74	11.60
$1,500,000 under $2,000,000	6.13	18.43	2.20	6.84	1.41	3.01	1.42	3.11	2.27	37.67	7.35	9.88
$2,000,000 under $5,000,000	2.63	9.39	0.80	2.03	0.49	1.22	0.50	1.35	0.89	9.77	3.34	4.59
$5,000,000 under $10,000,000	3.25	12.35	0.78	1.93	0.55	1.30	0.56	1.50	0.96	59.77	3.15	4.62
$10,000,000 or more	0.00	0.00	0.01	0.00	0.01	0.01	0.01	0.00	0.02	0.01	0.00	0.00
Taxable returns, total	**3.06**	**9.11**	**1.91**	**1.11**	**0.75**	**0.61**	**0.78**	**0.75**	**1.07**	**10.77**	**6.30**	**2.20**
Nontaxable returns, total	**13.06**	**57.63**	**10.31**	**9.65**	**3.08**	**5.05**	**3.23**	**7.49**	**4.58**	**10.75**	**10.93**	**14.07**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued						Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions									
	Total [4]		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**2.57**	**2.76**	**3.43**	**2.88**	**3.84**	**8.76**	**0.66**	**0.30**	**3.49**	**5.71**
Under $5,000	52.99	80.11	* 88.35	* 86.88	* 66.30	* 86.61	25.30	30.12	** 89.70	** 96.41
$5,000 under $10,000	48.69	65.54	* 57.14	* 70.40	92.89	92.38	26.89	29.77	0.00	0.00
$10,000 under $15,000	* 68.42	* 78.44	* 69.63	* 78.82	* 79.84	* 69.24	20.27	23.92	**	**
$15,000 under $20,000	32.55	37.14	34.61	39.90	* 95.93	* 99.48	13.17	19.01	0.00	0.00
$20,000 under $25,000	24.24	27.13	31.75	33.62	34.94	43.44	10.10	12.48	** 55.94	** 90.83
$25,000 under $30,000	31.58	37.76	* 37.77	* 43.87	* 99.05	* 99.89	8.48	10.18	**	**
$30,000 under $35,000	18.72	23.57	24.17	29.86	30.10	39.07	7.82	9.09	** 84.48	** 55.65
$35,000 under $40,000	20.31	24.22	27.49	31.05	30.13	38.61	6.22	6.90	**	**
$40,000 under $45,000	21.05	27.64	29.05	37.40	30.56	40.34	6.40	6.95	** 84.81	** 70.85
$45,000 under $50,000	24.22	32.79	27.30	35.04	46.47	82.52	5.90	6.37	**	**
$50,000 under $55,000	21.90	28.94	33.81	42.79	30.00	39.75	5.51	5.80	** 77.55	** 16.55
$55,000 under $60,000	19.31	24.49	23.31	29.60	34.46	41.62	5.41	5.69	**	**
$60,000 under $75,000	10.43	13.71	12.29	15.79	20.25	29.16	2.87	3.01	49.83	77.56
$75,000 under $100,000	9.79	18.61	12.14	19.58	17.05	28.19	2.24	2.31	46.28	44.97
$100,000 under $200,000	5.72	9.87	6.70	10.50	11.79	30.06	1.33	1.38	33.20	53.84
$200,000 under $500,000	4.37	6.95	5.45	7.62	7.14	15.29	1.03	0.93	14.67	21.47
$500,000 under $1,000,000	3.81	8.58	6.30	9.22	4.85	25.97	0.96	0.98	7.73	19.30
$1,000,000 under $1,500,000	3.30	9.18	6.77	10.38	3.84	24.67	1.06	1.08	4.63	23.64
$1,500,000 under $2,000,000	3.35	11.35	7.94	12.60	3.66	18.23	1.36	1.33	3.36	12.46
$2,000,000 under $5,000,000	1.22	4.38	3.16	4.81	1.34	9.40	0.47	0.45	1.36	4.33
$5,000,000 under $10,000,000	1.17	5.44	3.62	5.99	1.24	8.51	0.54	0.54	1.49	4.42
$10,000,000 or more	0.03	0.00	0.00	0.00	0.03	0.01	0.01	0.00	0.00	0.00
Taxable returns, total	**2.68**	**2.76**	**3.61**	**2.98**	**3.91**	**7.49**	**0.68**	**0.30**	**3.50**	**5.73**
Nontaxable returns, total	**8.76**	**10.36**	**11.01**	**10.75**	**14.88**	**27.25**	**3.63**	**4.42**	**63.57**	**65.50**

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
All returns, total	**4.83**	**6.13**	**0.67**	**0.27**	**0.93**	**0.86**	**0.68**	**0.27**	**0.68**	**0.26**
Under $5,000	* 43.04	* 87.96	22.78	31.42	36.02	49.11	33.65	38.86	33.65	38.86
$5,000 under $10,000	* 78.18	* 71.30	27.31	29.07	* 40.57	* 41.91	* 38.30	* 42.82	* 38.30	* 42.82
$10,000 under $15,000	0.00	0.00	20.16	28.57	26.91	35.76	27.96	37.44	27.96	37.44
$15,000 under $20,000	* 44.64	* 84.98	13.99	22.36	20.48	32.94	16.37	30.49	16.37	29.94
$20,000 under $25,000	29.31	36.31	10.32	20.49	15.89	27.29	11.73	25.19	11.73	25.19
$25,000 under $30,000	31.55	39.86	8.57	11.25	12.91	21.22	9.81	12.56	9.81	12.56
$30,000 under $35,000	24.54	43.90	7.81	9.59	11.90	20.20	8.94	10.60	8.94	10.60
$35,000 under $40,000	22.32	25.90	6.38	7.23	11.56	14.97	6.95	7.97	6.95	7.97
$40,000 under $45,000	23.96	26.68	6.51	7.22	11.26	15.04	7.08	7.91	7.08	7.91
$45,000 under $50,000	20.82	29.43	5.92	6.50	9.35	12.54	6.57	7.24	6.57	7.24
$50,000 under $55,000	23.02	31.44	5.58	6.02	8.94	11.68	6.07	6.62	6.07	6.62
$55,000 under $60,000	25.58	32.65	5.45	5.89	8.88	12.29	5.78	6.29	5.78	6.29
$60,000 under $75,000	14.24	16.66	2.90	3.13	4.97	6.95	3.03	3.33	3.03	3.33
$75,000 under $100,000	13.01	16.65	2.24	2.40	3.64	5.28	2.30	2.53	2.30	2.53
$100,000 under $200,000	10.04	12.22	1.33	1.44	1.96	2.94	1.35	1.49	1.35	1.49
$200,000 under $500,000	10.13	11.43	1.03	0.95	1.30	2.40	1.03	0.96	1.03	0.95
$500,000 under $1,000,000	14.42	19.87	0.96	1.01	1.35	5.45	0.96	1.02	0.96	1.01
$1,000,000 under $1,500,000	19.21	23.65	1.06	1.12	1.32	5.28	1.06	1.13	1.06	1.12
$1,500,000 under $2,000,000	26.70	27.76	1.36	1.38	1.61	5.35	1.36	1.39	1.36	1.38
$2,000,000 under $5,000,000	9.79	12.36	0.47	0.47	0.55	2.13	0.47	0.47	0.47	0.47
$5,000,000 under $10,000,000	13.02	17.44	0.54	0.56	0.60	2.28	0.54	0.57	0.54	0.56
$10,000,000 or more	0.00	0.00	0.01	0.00	0.01	0.01	0.01	0.00	0.01	0.00
Taxable returns, total	**5.48**	**6.62**	**0.68**	**0.27**	**0.95**	**0.87**	**0.68**	**0.27**	**0.68**	**0.26**
Nontaxable returns, total	**10.18**	**15.91**	**3.95**	**4.94**	**4.04**	**5.01**	**0.00**	**0.00**	**0.00**	**0.00**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes employer provided adoption benefits from Form 8839 not shown separately.

[2] Not included in total income.

[3] Includes nonbusiness casualty or theft loss.

[4] Includes casualty or theft loss of income producing property.

NOTE: Detail may not add to totals because of rounding.

For reference:
Form W-2, Wage and Tax Statement
Form 2441, Child and Dependent Care Expenses
Form 8919, Uncollected Social Security and Medicare Tax on Wages.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2022 (Filing Year 2023)

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	15,290,841	4,809,079,320	6,634,089	3,330,103,713	525,336	164,744,557	1,260,586	217,016,023	6,870,831	1,097,215,027
Total income	15,290,841	4,858,024,270	6,634,089	3,366,009,050	525,336	165,653,237	1,260,586	219,345,871	6,870,831	1,107,016,112
Total wages	11,838,511	2,344,500,191	5,501,729	1,596,544,755	425,022	56,520,131	1,156,940	149,330,889	4,754,820	542,104,416
Taxable interest	9,108,591	77,755,762	4,691,729	54,915,597	203,929	5,160,330	530,828	2,021,862	3,682,106	15,657,973
Tax-exempt interest [1]	1,887,615	31,096,388	1,041,157	20,039,390	32,059	1,083,107	56,114	585,562	758,284	9,388,329
Ordinary dividends	6,593,418	229,520,772	3,519,129	149,278,984	131,633	14,310,621	259,430	5,574,091	2,683,225	60,357,077
Qualified dividends [1]	6,269,290	178,251,368	3,351,917	115,222,259	122,102	11,532,357	247,150	4,340,860	2,548,121	47,155,892
State income tax refunds	2,033,399	2,769,142	606,396	1,239,693	44,942	61,421	217,196	310,162	1,164,866	1,157,866
Alimony received	45,688	3,453,734	** 2,748	** 140,432	**	**	11,317	1,084,875	31,624	2,228,427
Business or profession net income	2,000,645	136,542,618	1,268,880	98,268,003	57,119	3,878,344	110,073	5,969,407	564,573	28,426,863
Business or profession net loss	1,296,053	30,870,521	635,265	17,966,836	45,529	1,412,008	168,116	3,012,627	447,142	8,479,050
Sales of capital assets net gain	3,454,628	852,508,329	1,901,474	630,338,342	64,604	49,279,762	133,164	26,365,013	1,355,387	146,525,212
Sales of capital assets net loss	2,967,585	7,094,481	1,602,107	3,950,890	64,799	80,364	147,163	353,001	1,153,516	2,710,227
Sales of property other than capital assets, net gain less loss	552,389	25,895,790	385,920	16,903,980	14,197	5,962,667	23,457	235,767	128,815	2,793,376
Taxable Individual Retirement Arrangement (IRA) distributions	2,658,888	109,546,612	1,199,953	59,298,125	42,011	1,802,093	59,674	1,924,351	1,357,249	46,522,043
Taxable pensions and annuities	4,106,070	175,935,867	1,763,247	87,800,280	84,327	3,321,283	191,947	5,619,114	2,066,549	79,195,190
Total rental and royalty net income	1,354,110	62,203,303	803,218	39,734,340	24,537	2,296,757	46,336	1,536,861	480,020	18,635,345
Total rental and royalty net loss	732,116	20,211,472	378,460	13,364,507	12,736	624,705	61,938	1,134,785	278,983	5,087,475
Farm rental net income less loss	70,990	1,479,870	38,020	582,200	687	90,196	1,383	8,396	30,899	799,078
Partnership and S corporation net income less loss	2,707,941	704,429,060	1,871,054	556,454,692	66,712	18,284,598	124,066	17,787,878	646,109	111,901,892
Estate and trust net income less loss	202,777	28,919,586	100,293	16,518,079	8,768	1,364,676	6,599	742,651	87,117	10,294,181
Farm net income less loss	204,924	-7,232,131	139,080	-5,504,963	3,563	-128,311	9,920	-199,830	52,361	-1,399,028
Unemployment compensation	383,898	3,068,197	195,107	1,666,922	11,709	71,117	39,725	240,209	137,358	1,089,949
Taxable Social Security benefits	3,555,271	82,342,254	1,529,169	46,361,053	79,393	1,541,058	55,950	1,004,636	1,890,759	33,435,507
Net operating loss	142,248	36,134,812	75,804	26,026,457	4,641	1,987,290	8,762	2,131,645	53,039	5,989,421
Cancellation of debt	117,593	1,781,643	72,309	1,267,733	4,522	131,270	8,460	84,338	32,302	298,302
Taxable health savings account distributions	82,817	152,857	42,852	100,905	1,312	1,081	6,533	7,918	32,120	42,954
Foreign-earned income exclusion	14,490	1,505,633	6,075	673,206	5,338	517,678	1,447	153,250	1,630	161,499
Gambling earnings	709,159	50,494,816	339,122	26,232,844	25,160	2,063,125	55,170	3,007,722	289,707	19,191,126
Other income less loss	1,329,709	20,156,354	804,408	14,310,171	39,248	1,160,717	88,761	812,264	397,291	3,873,201

Footnotes at end of table.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total statutory adjustments [2]	3,992,271	48,944,950	2,457,288	35,905,338	107,447	908,679	259,088	2,329,849	1,168,448	9,801,084
Educator expenses deduction	569,655	173,721	311,390	102,014	21,125	5,981	62,940	17,375	174,200	48,351
Certain business expenses of reservists, performing artists, etc.	60,186	540,075	15,978	135,334	* 3,135	* 27,449	10,128	107,954	30,946	269,338
Health savings account deduction	451,454	1,813,448	302,156	1,408,217	8,774	30,651	28,350	99,669	112,174	274,911
Moving expenses adjustment	6,640	21,809	** 4,620	** 19,606	**	**	0	0	* 2,020	* 2,203
Deductible part of self-employment tax	2,339,717	10,315,444	1,570,429	7,892,337	59,333	232,519	118,154	395,503	591,801	1,795,084
Payments to a Keogh plan	379,990	15,434,973	286,025	12,322,070	5,168	212,810	12,222	477,503	76,575	2,422,591
Self-employed health insurance deduction	948,600	11,712,400	613,196	9,215,331	18,624	166,932	42,008	445,734	274,773	1,884,402
Penalty on early withdrawal of savings	99,816	70,128	50,001	36,038	3,737	945	1,666	4,464	44,412	28,681
Alimony paid	90,462	4,050,055	28,406	1,511,334	2,251	164,567	11,644	453,752	48,160	1,920,403
IRA payments	312,277	2,114,436	175,231	1,411,196	6,439	35,147	20,484	101,895	110,123	566,197
Student loan interest deduction	238,492	253,818	140,741	151,198	0	0	9,030	4,628	88,721	97,993
Other adjustments	90,157	1,809,090	60,246	1,360,297	2,030	15,656	8,196	88,492	19,685	344,645
Total itemized deductions	15,290,841	668,001,764	6,634,089	378,670,610	525,336	22,761,855	1,260,586	43,811,394	6,870,831	222,757,905
Medical and dental expenses deduction	3,983,082	92,946,111	1,432,291	31,165,010	114,928	1,935,108	331,042	5,604,008	2,104,820	54,241,985
Taxes paid deduction	15,079,029	125,205,903	6,595,264	61,675,773	509,904	2,343,099	1,231,598	10,706,200	6,742,262	50,480,830
Interest paid deduction	11,900,478	170,451,254	5,687,436	101,992,983	363,900	5,871,833	1,046,292	14,220,675	4,802,849	48,365,762
Contributions deduction	12,179,939	222,384,855	5,893,453	153,771,947	355,524	10,462,100	996,627	9,735,506	4,934,336	48,415,301
Casualty or theft loss deduction	18,472	1,876,602	9,040	895,925	* 13	* 5,884	* 2,155	* 64,365	7,264	910,427
Total miscellaneous deductions	1,053,018	55,146,617	528,920	29,170,228	36,618	2,151,506	86,249	3,480,705	401,231	20,344,178
Qualified business income deduction	4,599,436	110,319,869	2,754,098	84,374,060	110,707	3,271,427	199,430	2,964,363	1,535,202	19,710,019
Taxable income	14,467,660	4,058,690,861	6,436,869	2,871,490,247	503,001	139,134,774	1,202,138	171,398,671	6,325,652	876,667,169
Alternative minimum tax	109,919	2,860,942	74,538	2,235,284	4,045	93,088	4,588	96,785	26,748	435,786
Total tax credits [3]	7,128,059	38,476,763	4,239,088	27,301,360	194,856	2,399,346	1,052,555	3,052,339	1,641,559	5,723,717
Foreign tax credit	2,788,723	16,888,152	1,570,484	10,983,571	64,290	1,751,828	100,243	712,719	1,053,706	3,440,033
Nonrefundable child and dependent care credit	837,271	537,982	636,274	403,283	4,380	2,873	188,501	127,617	8,116	4,210
Nonrefundable education credit	395,691	497,357	247,668	335,840	0	0	60,671	67,937	87,352	93,580
Retirement savings contribution credit	136,193	24,264	50,227	10,655	* 8,049	* 1,132	35,528	5,672	42,389	6,805
Nonrefundable child and other dependent tax credit	3,781,406	10,050,709	2,626,274	8,076,053	114,474	229,863	943,583	1,607,618	97,075	137,176
Residential energy credits	838,856	2,670,847	412,986	1,608,281	17,446	44,902	104,906	265,516	303,518	752,147

Footnotes at end of table.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total other nonrefundable credits [4]	441,560	7,273,165	310,333	5,510,360	11,135	360,030	26,346	207,137	93,746	1,195,637
General business credit	249,150	5,458,809	183,628	4,214,465	8,793	286,564	8,198	110,471	48,531	847,309
Prior-year minimum tax credit	56,697	911,182	41,301	691,345	2,143	29,860	1,966	17,211	11,287	172,767
Adoption credit	5,857	25,939	3,440	17,882	0	0	* 2,417	* 8,056	0	0
Alternative motor vehicle credit	8,883	45,919	2,525	18,854	0	0	2,051	10,988	4,307	16,078
Alternative fuel vehicle refueling property credit	38,881	17,983	29,151	13,331	* 243	* 59	2,790	1,298	6,698	3,295
Qualified plug-in electric vehicle credit	87,665	643,446	64,695	470,637	513	3,770	5,035	44,788	17,422	124,251
Mortgage interest credit	16,424	30,005	* 2,356	* 5,611	0	0	* 5,022	* 7,675	9,046	16,718
Earned income credit used to offset income tax before credits	24,004	8,291	* 1,321	* 129	0	0	10,105	4,528	12,578	3,634
Refundable child tax credit or additional child tax credit used to offset income tax before credits	67,183	167,144	50,991	133,540	* 3,045	* 4,378	** 13,147	** 29,227	**	**
American opportunity credit used to offset income tax before credits	213,521	178,183	149,858	136,539	0	0	31,172	19,990	32,492	21,654
Income tax after credits	13,768,889	947,692,501	6,154,296	689,434,351	467,898	33,597,117	1,032,748	35,106,038	6,113,947	189,554,994
Total income tax	13,783,612	977,279,714	6,160,067	710,266,781	469,839	35,767,999	1,032,895	36,042,373	6,120,811	195,202,561
Total tax liability	14,043,002	1,010,999,520	6,277,683	736,124,820	479,880	36,616,596	1,054,226	37,368,389	6,231,213	200,889,715
Total tax payments	14,525,679	1,064,551,460	6,430,033	772,561,829	474,779	39,266,943	1,209,747	39,613,864	6,411,119	213,108,824
Income tax withheld	13,743,716	516,960,161	6,094,036	360,518,750	450,157	11,765,917	1,178,100	26,022,803	6,021,423	118,652,691
Estimated tax payments	2,896,139	385,737,233	1,703,043	290,236,807	48,931	18,141,127	80,300	8,652,036	1,063,866	68,707,263
Overpayment refunded	8,448,751	68,359,780	3,011,910	41,821,090	269,723	1,821,311	937,518	5,372,323	4,229,600	19,345,056
Tax due at time of filing	5,428,255	112,898,904	2,884,650	78,802,004	220,479	4,116,176	284,126	4,690,437	2,039,000	25,290,287

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Not included in total income.

[2] Includes the domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

[3] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, prior-year returns with the refundable prior-year minimum tax credit, and qualified sick and family leave credit. These credits are not shown separately.

[4] Includes credit for elderly or disabled, District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	All returns with earned income credit											
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**24,086,346**	**502,171,642**	**20,007,168**	**445,627,635**	**8,336,269**	**51,251,659**	**24,084,328**	**496,899,534**	**24,086,346**	**60,068,921**	**2,869,112**	**908,014**
No adjusted gross income	148,454	-7,808,147	66,369	1,117,682	104,484	440,846	148,454	1,564,846	148,454	227,231	** 3,067	** 1,396
$1 under $1,000	342,559	175,125	180,806	254,248	181,223	189,446	342,559	443,694	342,559	57,636	0	0
$1,000 under $2,000	367,944	554,120	257,313	468,693	146,242	228,534	367,944	697,227	367,944	106,870	0	0
$2,000 under $3,000	381,925	958,336	278,389	797,278	125,628	260,233	381,925	1,057,512	381,925	169,020	0	0
$3,000 under $4,000	438,230	1,544,439	338,836	1,339,778	127,816	288,235	438,230	1,628,014	438,230	266,377	**	**
$4,000 under $5,000	500,248	2,257,048	373,179	1,723,003	173,111	616,475	500,248	2,339,478	500,248	382,376	**	**
$5,000 under $6,000	524,951	2,902,239	394,659	2,239,080	189,368	724,965	524,951	2,964,045	524,951	497,009	0	0
$6,000 under $7,000	594,115	3,856,488	459,679	2,923,200	206,479	956,159	594,115	3,879,359	594,115	656,055	0	0
$7,000 under $8,000	642,947	4,819,215	508,641	4,066,924	227,771	783,948	641,937	4,850,872	642,947	809,010	**	**
$8,000 under $9,000	704,719	6,002,096	576,970	5,407,029	242,566	517,281	704,719	5,924,310	704,719	1,017,578	0	0
$9,000 under $10,000	750,832	7,136,728	574,889	5,850,990	297,935	1,177,276	750,832	7,028,266	750,832	1,212,168	0	0
$10,000 under $11,000	805,749	8,475,423	581,541	5,948,101	361,778	2,293,802	805,749	8,241,903	805,749	1,660,824	0	0
$11,000 under $12,000	938,319	10,754,537	615,199	6,813,438	488,337	3,743,112	938,319	10,556,550	938,319	2,364,098	0	0
$12,000 under $13,000	910,481	11,371,122	676,572	7,877,032	425,246	3,211,504	910,481	11,088,536	910,481	2,094,107	34,401	577
$13,000 under $14,000	873,155	11,773,551	689,091	9,115,161	343,793	2,193,869	872,146	11,309,030	873,155	1,987,411	316,745	16,858
$14,000 under $15,000	853,850	12,379,359	679,813	9,449,246	335,280	2,422,891	853,850	11,872,138	853,850	2,061,291	324,648	40,112
$15,000 under $16,000	1,085,809	16,834,310	781,475	11,086,813	531,427	5,219,128	1,085,809	16,305,941	1,085,809	3,653,776	334,398	32,027
$16,000 under $17,000	774,604	12,726,316	602,229	9,152,496	360,784	3,170,562	774,604	12,323,058	774,604	2,920,191	161,903	11,849
$17,000 under $18,000	529,360	9,266,984	425,277	7,289,160	229,810	1,785,096	529,360	9,074,256	529,360	2,488,407	13,161	5,648
$18,000 under $19,000	562,922	10,423,739	458,472	8,060,575	232,103	2,010,894	562,922	10,071,469	562,922	2,614,250	26,482	10,557
$19,000 under $20,000	524,049	10,215,280	448,505	8,737,380	210,701	1,239,390	524,049	9,976,770	524,049	2,367,461	23,056	4,948
$20,000 under $25,000	2,145,339	47,866,121	1,874,591	41,958,721	731,040	4,041,909	2,145,339	46,014,552	2,145,339	9,453,542	90,812	21,171
$25,000 under $30,000	1,969,281	54,223,657	1,787,122	49,593,006	533,098	3,063,085	1,969,281	52,656,092	1,969,281	7,527,281	157,979	67,756
$30,000 under $35,000	2,068,889	67,196,263	1,944,377	62,408,108	443,204	2,970,182	2,068,889	65,378,290	2,068,889	6,068,674	313,583	203,785
$35,000 under $40,000	1,948,834	72,991,562	1,850,485	67,868,991	421,561	3,116,606	1,948,834	70,985,598	1,948,834	4,129,042	389,000	252,231
$40,000 under $45,000	1,403,652	59,272,576	1,347,491	56,102,746	304,129	1,423,450	1,403,652	57,526,196	1,403,652	1,959,130	479,033	158,951
$45,000 under $50,000	836,317	39,582,931	789,648	35,757,168	236,993	2,246,423	836,317	38,003,590	836,317	968,979	172,816	71,223
$50,000 and over	458,813	24,420,222	445,552	22,221,586	124,361	916,357	458,813	23,137,943	458,813	349,129	28,030	8,927

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	All returns with earned income credit				Returns with no qualifying children							
	EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**7,086,706**	**8,848,310**	**20,524,486**	**50,312,596**	**6,878,342**	**60,064,043**	**5,248,806**	**53,413,037**	**2,513,079**	**8,790,849**	**6,876,324**	**62,210,204**
No adjusted gross income	** 559,278	** 297,568	103,340	172,918	97,411	-4,044,365	40,261	483,425	69,486	170,078	97,411	659,821
$1 under $1,000	87,811	14,791	277,384	42,844	285,178	143,377	138,053	178,341	164,211	97,898	285,178	276,239
$1,000 under $2,000	133,327	26,160	268,946	80,710	281,955	427,666	186,860	343,185	120,784	128,876	281,955	472,061
$2,000 under $3,000	120,468	29,769	296,434	139,251	275,689	691,637	191,300	525,082	99,223	197,640	275,689	722,721
$3,000 under $4,000	**	**	356,536	225,672	301,329	1,065,659	217,701	877,269	98,987	220,207	301,329	1,097,476
$4,000 under $5,000	**	**	400,407	308,911	358,319	1,619,652	261,514	1,193,877	124,615	436,428	358,319	1,630,305
$5,000 under $6,000	169,114	89,527	432,715	407,482	358,897	1,986,556	266,686	1,449,315	129,283	574,697	358,897	2,024,012
$6,000 under $7,000	200,659	113,165	488,726	542,890	404,201	2,617,810	303,442	1,939,175	150,787	646,790	404,201	2,585,966
$7,000 under $8,000	**	**	537,117	678,528	437,284	3,276,253	341,962	2,833,055	166,967	373,373	436,275	3,206,427
$8,000 under $9,000	210,074	150,179	618,713	867,399	462,996	3,935,057	384,929	3,845,674	158,283	-17,592	462,996	3,828,082
$9,000 under $10,000	262,122	212,808	634,693	999,360	482,714	4,587,124	362,726	4,075,419	190,285	433,281	482,714	4,508,701
$10,000 under $11,000	342,508	350,082	693,846	1,310,742	420,008	4,401,307	327,674	3,602,788	146,113	638,011	420,008	4,240,800
$11,000 under $12,000	465,458	578,001	840,827	1,786,097	381,887	4,382,260	300,229	3,765,534	124,543	456,226	381,887	4,221,759
$12,000 under $13,000	396,573	438,779	777,456	1,654,751	446,747	5,592,997	350,278	4,450,616	163,542	927,569	446,747	5,378,185
$13,000 under $14,000	315,674	306,997	751,334	1,663,557	459,049	6,195,690	367,975	5,084,013	167,404	713,323	458,040	5,797,336
$14,000 under $15,000	280,190	334,293	632,715	1,686,886	437,013	6,329,547	376,735	5,259,981	134,026	743,271	437,013	6,003,252
$15,000 under $16,000	434,548	779,740	768,171	2,842,008	439,608	6,816,675	380,413	5,877,698	124,672	632,616	439,608	6,510,314
$16,000 under $17,000	300,328	523,057	606,540	2,385,285	232,043	3,785,790	193,445	3,066,041	69,557	446,978	232,043	3,513,019
$17,000 under $18,000	208,675	360,054	510,039	2,122,705	51,053	891,539	39,984	625,022	22,251	168,807	51,053	793,829
$18,000 under $19,000	197,043	356,060	519,432	2,247,633	63,385	1,173,627	46,006	723,108	24,506	312,435	63,385	1,035,543
$19,000 under $20,000	167,155	296,685	492,162	2,065,829	62,954	1,227,296	56,458	1,022,304	21,478	114,962	62,954	1,137,267
$20,000 under $25,000	553,892	1,107,847	2,032,664	8,324,524	134,454	2,850,451	112,019	2,130,832	39,927	329,050	134,454	2,459,881
$25,000 under $30,000	429,209	863,017	1,880,747	6,596,508	* 4,170	* 110,438	* 2,154	* 61,281	* 2,151	* 45,926	* 4,170	* 107,207
$30,000 under $35,000	345,659	630,671	1,941,814	5,234,219	0	0	0	0	0	0	0	0
$35,000 under $40,000	352,251	485,685	1,654,943	3,391,125	0	0	0	0	0	0	0	0
$40,000 under $45,000	248,000	263,772	1,002,847	1,536,406	0	0	0	0	0	0	0	0
$45,000 under $50,000	199,722	181,464	625,973	716,292	0	0	0	0	0	0	0	0
$50,000 and over	106,967	58,139	377,967	282,063	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued								Returns with one qualifying child			
	Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	**6,878,342**	**2,631,205**	**1,256,031**	**122,227**	**2,067,411**	**777,477**	**4,580,058**	**1,731,501**	**8,490,417**	**198,201,111**	**7,334,585**	**180,768,587**
No adjusted gross income	97,411	41,206	** 2,962	** 944	** 407,124	** 156,710	55,400	23,246	23,329	-1,610,269	12,647	296,623
$1 under $1,000	285,178	22,736	0	0	76,348	8,470	222,316	14,266	34,761	19,647	26,216	54,856
$1,000 under $2,000	281,955	40,315	0	0	111,885	16,643	184,951	23,673	50,466	72,155	40,247	62,074
$2,000 under $3,000	275,689	59,028	0	0	97,381	20,061	191,184	38,967	64,957	161,384	53,989	142,039
$3,000 under $4,000	301,329	88,188	**	**	**	**	219,635	59,876	93,280	326,656	83,430	324,189
$4,000 under $5,000	358,319	133,584	**	**	**	**	259,487	92,494	88,772	397,853	69,984	300,474
$5,000 under $6,000	358,897	167,605	0	0	117,969	52,042	266,703	115,564	104,160	574,862	76,456	472,403
$6,000 under $7,000	404,201	207,757	0	0	147,140	65,624	299,819	142,134	119,274	779,222	95,974	639,570
$7,000 under $8,000	437,284	251,673	**	**	**	**	332,440	181,381	135,586	1,018,340	109,717	772,304
$8,000 under $9,000	462,996	270,165	0	0	130,776	60,652	377,042	209,512	154,283	1,318,194	118,727	1,029,638
$9,000 under $10,000	482,714	294,050	0	0	160,712	94,456	366,582	199,594	174,617	1,665,080	135,474	1,098,426
$10,000 under $11,000	420,008	235,544	0	0	131,475	68,343	308,104	167,200	293,113	3,100,231	179,960	1,624,160
$11,000 under $12,000	381,887	168,944	0	0	112,533	50,121	284,395	118,823	421,475	4,816,057	209,623	1,940,213
$12,000 under $13,000	446,747	179,250	34,401	577	148,588	65,783	315,048	112,890	320,843	3,992,623	216,104	2,230,353
$13,000 under $14,000	459,049	150,419	**	**	**	**	338,235	90,855	245,140	3,293,176	191,746	2,435,148
$14,000 under $15,000	437,013	103,694	324,648	40,112	95,174	18,644	215,878	44,938	221,785	3,216,245	178,051	2,586,531
$15,000 under $16,000	439,608	87,875	334,398	32,027	44,418	16,951	121,971	38,897	187,967	2,906,016	149,830	2,469,353
$16,000 under $17,000	232,043	43,063	** 474,611	** 27,520	** 182,008	** 57,412	64,430	17,695	224,242	3,700,534	191,320	3,308,873
$17,000 under $18,000	51,053	24,150	11,140	4,662	22,348	7,749	32,717	11,740	212,303	3,716,509	185,355	3,484,865
$18,000 under $19,000	63,385	23,912	20,451	8,000	23,064	7,206	22,895	8,706	211,815	3,922,743	192,064	3,597,976
$19,000 under $20,000	62,954	17,414	17,059	4,441	16,522	4,524	33,336	8,449	223,321	4,352,040	200,224	4,266,408
$20,000 under $25,000	134,454	20,098	34,210	3,760	39,931	5,914	65,335	10,424	995,954	22,361,380	909,948	20,796,736
$25,000 under $30,000	* 4,170	* 535	* 2,150	* 184	* 2,016	* 173	* 2,154	* 178	1,025,698	28,239,857	954,129	26,994,919
$30,000 under $35,000	0	0	0	0	0	0	0	0	1,101,137	35,727,515	1,060,237	33,738,276
$35,000 under $40,000	0	0	0	0	0	0	0	0	988,295	37,016,376	947,066	34,846,428
$40,000 under $45,000	0	0	0	0	0	0	0	0	637,801	26,712,690	619,241	25,613,267
$45,000 under $50,000	0	0	0	0	0	0	0	0	136,044	6,403,994	126,828	5,642,486
$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued											
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**2,705,870**	**13,606,874**	**8,490,417**	**194,389,383**	**8,490,417**	**21,182,747**	**1,316,467**	**594,951**	**2,241,691**	**2,982,371**	**7,669,708**	**17,605,425**
No adjusted gross income	16,139	66,504	23,329	363,127	23,329	62,880	0	0	11,322	15,232	21,700	47,648
$1 under $1,000	10,539	8,058	34,761	62,915	34,761	17,017	0	0	* 7,284	* 1,713	33,432	15,304
$1,000 under $2,000	16,152	41,854	50,466	103,927	50,466	27,935	0	0	15,139	3,959	49,457	23,977
$2,000 under $3,000	14,932	51,457	64,957	193,496	64,957	62,144	0	0	12,938	5,602	64,956	56,542
$3,000 under $4,000	15,026	36,789	93,280	360,977	93,280	110,863	0	0	13,905	7,524	93,280	103,339
$4,000 under $5,000	28,683	112,401	88,772	412,876	88,772	137,179	0	0	27,722	16,739	88,772	120,440
$5,000 under $6,000	39,569	104,337	104,160	576,740	104,160	193,576	0	0	33,613	26,035	104,160	167,541
$6,000 under $7,000	33,495	207,507	119,274	847,077	119,274	264,356	0	0	34,253	30,931	118,267	233,426
$7,000 under $8,000	39,710	242,070	135,586	1,014,374	135,586	340,845	0	0	36,731	35,909	135,586	304,936
$8,000 under $9,000	54,369	324,952	154,283	1,354,590	154,283	444,678	0	0	50,394	57,621	154,231	387,057
$9,000 under $10,000	72,684	531,666	174,617	1,630,092	174,617	551,338	0	0	67,752	81,252	174,617	470,086
$10,000 under $11,000	180,562	1,414,006	293,113	3,038,166	293,113	1,024,890	0	0	174,886	239,566	293,113	785,324
$11,000 under $12,000	308,412	2,844,097	421,475	4,784,310	421,475	1,552,950	0	0	297,605	451,875	421,475	1,101,075
$12,000 under $13,000	195,515	1,711,187	320,843	3,941,539	320,843	1,180,848	0	0	184,726	277,120	320,843	903,728
$13,000 under $14,000	107,884	794,050	245,140	3,229,197	245,140	906,659	**	**	**	**	245,140	758,557
$14,000 under $15,000	92,571	503,098	221,785	3,089,629	221,785	807,535	0	0	79,267	128,902	221,784	678,633
$15,000 under $16,000	66,873	306,527	187,967	2,775,880	187,967	683,914	0	0	54,015	92,789	187,967	591,125
$16,000 under $17,000	80,932	303,674	224,242	3,612,546	224,242	830,137	** 4,037	** 1,186	** 157,990	** 256,758	223,927	720,295
$17,000 under $18,000	74,773	177,065	212,303	3,661,930	212,303	782,155	* 2,021	* 986	57,037	92,045	211,318	689,124
$18,000 under $19,000	73,551	202,116	211,815	3,800,092	211,815	777,619	**	**	**	**	209,823	687,603
$19,000 under $20,000	73,648	24,249	223,321	4,290,657	223,321	829,736	**	**	**	**	221,051	744,620
$20,000 under $25,000	285,869	688,753	995,954	21,499,411	995,954	3,334,770	** 55,600	** 16,386	** 301,108	** 527,891	955,639	2,965,624
$25,000 under $30,000	265,347	452,018	1,025,698	27,446,937	1,025,698	2,717,219	142,414	58,696	192,581	287,177	950,153	2,371,346
$30,000 under $35,000	199,975	947,049	1,101,137	34,685,325	1,101,137	2,056,413	285,980	186,742	151,822	166,749	1,020,580	1,702,922
$35,000 under $40,000	184,715	952,252	988,295	35,798,680	988,295	1,108,084	344,371	206,867	153,408	122,670	767,219	778,547
$40,000 under $45,000	116,699	203,648	637,801	25,816,915	637,801	323,346	412,222	110,132	84,885	41,920	316,892	171,295
$45,000 under $50,000	57,246	355,491	136,044	5,997,978	136,044	53,661	69,822	13,957	41,307	14,392	64,325	25,312
$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns with two qualifying children											
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	**5,628,089**	**153,681,147**	**4,828,121**	**135,123,490**	**1,984,438**	**15,903,083**	**5,628,089**	**151,026,573**	**5,628,089**	**22,254,039**	**263,939**	**164,490**
No adjusted gross income	14,584	-1,111,049	7,308	193,144	8,537	87,144	14,584	280,288	14,584	57,695	**	**
$1 under $1,000	15,469	7,951	11,491	18,267	4,367	81,654	15,469	99,920	15,469	15,804	0	0
$1,000 under $2,000	27,954	42,366	23,165	53,627	* 6,784	* 42,141	27,954	95,768	27,954	27,509	0	0
$2,000 under $3,000	23,008	59,154	21,038	100,547	** 16,114	** 10,573	23,008	82,351	23,008	21,351	0	0
$3,000 under $4,000	34,563	120,468	28,646	102,500	**	**	34,563	131,269	34,563	50,099	0	0
$4,000 under $5,000	44,777	201,231	37,254	154,756	13,486	81,967	44,777	236,723	44,777	87,719	0	0
$5,000 under $6,000	46,699	255,747	40,262	251,336	13,395	21,746	46,699	273,083	46,699	96,938	0	0
$6,000 under $7,000	53,604	349,718	46,182	266,808	17,272	72,255	53,604	339,062	53,604	135,658	0	0
$7,000 under $8,000	45,036	338,041	35,177	235,692	15,768	129,620	45,036	365,312	45,036	135,960	0	0
$8,000 under $9,000	59,455	507,960	50,248	377,931	19,086	134,691	59,455	512,622	59,455	199,938	0	0
$9,000 under $10,000	62,223	588,599	49,358	445,375	21,854	148,810	62,223	594,185	62,223	235,095	0	0
$10,000 under $11,000	63,624	667,331	51,806	521,811	22,246	137,395	63,624	659,205	63,624	263,643	0	0
$11,000 under $12,000	81,574	941,859	58,858	661,633	36,648	280,790	81,574	942,423	81,574	376,262	0	0
$12,000 under $13,000	92,973	1,160,468	71,147	800,562	42,512	343,157	92,973	1,143,719	92,973	456,085	0	0
$13,000 under $14,000	117,291	1,586,255	91,626	1,167,353	47,651	431,868	117,291	1,599,221	117,291	630,684	0	0
$14,000 under $15,000	136,024	1,977,121	86,425	1,110,420	76,439	844,121	136,024	1,954,541	136,024	779,526	0	0
$15,000 under $16,000	307,492	4,770,720	170,461	1,854,557	230,515	2,839,295	307,492	4,693,852	307,492	1,847,652	0	0
$16,000 under $17,000	189,001	3,111,706	134,739	1,781,219	121,347	1,293,071	189,001	3,074,290	189,001	1,153,296	0	0
$17,000 under $18,000	185,878	3,257,661	137,855	2,290,193	94,039	942,576	185,878	3,232,768	185,878	1,129,855	0	0
$18,000 under $19,000	194,242	3,597,209	152,107	2,710,826	81,209	809,579	194,242	3,520,405	194,242	1,170,287	**	**
$19,000 under $20,000	155,523	3,030,953	126,523	2,329,184	73,697	626,920	155,523	2,956,104	155,523	953,889	**	**
$20,000 under $25,000	653,409	14,576,455	565,008	12,982,459	247,139	1,178,661	653,409	14,161,120	653,409	3,743,482	** 10,124	** 3,880
$25,000 under $30,000	622,129	17,133,042	566,325	15,394,463	158,565	1,228,897	622,129	16,623,360	622,129	2,987,570	8,115	5,979
$30,000 under $35,000	638,436	20,716,299	590,854	19,211,273	163,217	990,201	638,436	20,201,474	638,436	2,440,873	24,133	14,372
$35,000 under $40,000	638,815	23,946,676	599,890	22,268,590	160,907	1,080,828	638,815	23,349,417	638,815	1,816,631	41,356	41,752
$40,000 under $45,000	503,441	21,393,287	481,420	20,237,584	124,800	564,177	503,441	20,801,761	503,441	913,571	63,484	43,819
$45,000 under $50,000	419,620	19,843,533	396,532	18,079,620	109,996	1,119,306	419,620	19,198,926	419,620	411,869	93,879	48,629
$50,000 and over	201,243	10,610,386	196,418	9,521,762	56,852	381,642	201,243	9,903,404	201,243	115,099	22,848	6,059

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued				Returns with three or more qualifying children					
	EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	**1,720,532**	**3,028,654**	**5,319,640**	**19,060,895**	**3,089,498**	**90,225,341**	**2,595,656**	**76,322,521**	**1,132,881**	**12,950,853**
No adjusted gross income	**	**	14,128	47,585	13,131	-1,042,464	6,153	144,491	10,321	117,120
$1 under $1,000	* 2,073	* 4,329	14,484	11,474	* 7,152	* 4,150	* 5,046	* 2,783	* 2,106	* 1,836
$1,000 under $2,000	** 19,571	** 10,798	** 84,541	** 88,162	* 7,569	* 11,933	* 7,040	* 9,808	* 2,523	* 15,663
$2,000 under $3,000	**	**	**	**	18,271	46,161	12,062	29,611	** 9,164	** 31,803
$3,000 under $4,000	**	**	**	**	* 9,059	* 31,657	* 9,059	* 35,821	**	**
$4,000 under $5,000	12,501	9,904	43,768	77,815	8,381	38,313	* 4,427	* 73,895	6,327	-14,321
$5,000 under $6,000	11,425	7,151	46,658	89,786	15,194	85,073	11,255	66,027	* 7,121	* 24,184
$6,000 under $7,000	14,342	12,108	53,604	123,550	17,035	109,737	14,080	77,647	* 4,924	* 29,608
$7,000 under $8,000	15,768	18,344	44,050	117,615	25,041	186,582	21,786	225,873	* 5,327	* 38,885
$8,000 under $9,000	18,077	20,392	59,455	179,546	27,984	240,885	23,066	153,786	10,827	75,230
$9,000 under $10,000	20,847	24,298	62,215	210,797	31,279	295,925	27,331	231,769	13,112	63,519
$10,000 under $11,000	23,288	25,317	63,624	238,325	29,005	306,554	22,102	199,342	12,857	104,390
$11,000 under $12,000	33,557	50,109	81,574	326,153	53,383	614,360	46,489	446,059	18,735	161,999
$12,000 under $13,000	41,551	64,288	91,688	391,797	49,918	625,034	39,043	395,501	23,678	229,592
$13,000 under $14,000	48,709	77,353	116,283	553,331	51,676	698,430	37,744	428,646	20,855	254,628
$14,000 under $15,000	73,480	133,625	136,024	645,900	59,028	856,445	38,602	492,315	32,244	332,401
$15,000 under $16,000	226,722	450,376	307,492	1,397,276	150,741	2,340,898	80,771	885,205	109,367	1,440,690
$16,000 under $17,000	116,385	226,025	189,001	927,271	129,318	2,128,286	82,726	996,363	88,948	1,126,839
$17,000 under $18,000	91,525	184,671	185,878	945,184	80,126	1,401,275	62,083	889,080	38,748	496,648
$18,000 under $19,000	**	**	193,232	1,018,287	93,481	1,730,160	68,295	1,028,665	52,837	686,764
$19,000 under $20,000	**	**	155,523	826,032	82,251	1,604,991	65,299	1,119,484	41,878	473,259
$20,000 under $25,000	** 314,112	** 704,822	651,289	3,324,748	361,521	8,077,835	287,616	6,048,695	158,106	1,845,446
$25,000 under $30,000	138,325	307,052	614,317	2,674,539	317,284	8,740,320	264,514	7,142,343	107,036	1,336,245
$30,000 under $35,000	125,052	265,212	605,071	2,161,289	329,316	10,752,450	293,286	9,458,559	80,012	1,032,932
$35,000 under $40,000	126,247	203,483	589,742	1,571,396	321,723	12,028,511	303,529	10,753,973	75,939	1,083,527
$40,000 under $45,000	101,728	128,018	444,855	741,733	262,410	11,166,599	246,830	10,251,895	62,630	655,626
$45,000 under $50,000	95,621	78,679	314,821	284,562	280,652	13,335,404	266,287	12,035,062	69,751	771,625
$50,000 and over	49,628	22,299	156,322	86,741	257,570	13,809,836	249,134	12,699,824	67,510	534,715

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children—continued									
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	**3,089,498**	**89,273,373**	**3,089,498**	**14,000,930**	**32,676**	**26,347**	**1,057,071**	**2,059,808**	**2,955,080**	**11,914,776**
No adjusted gross income	13,131	261,611	13,131	65,450	**	**	**	**	12,112	54,439
$1 under $1,000	* 7,152	* 4,620	* 7,152	* 2,079	0	0	* 2,106	* 279	* 7,152	* 1,800
$1,000 under $2,000	* 7,569	* 25,471	* 7,569	* 11,110	0	0	** 9,692	** 3,735	** 33,915	** 51,098
$2,000 under $3,000	18,271	58,943	18,271	26,498	0	0	**	**	**	**
$3,000 under $4,000	* 9,059	* 38,292	* 9,059	* 17,226	0	0	**	**	**	**
$4,000 under $5,000	8,381	59,574	8,381	23,895	0	0	* 5,269	* 5,732	8,381	18,163
$5,000 under $6,000	15,194	90,211	15,194	38,890	0	0	* 6,107	* 4,299	15,194	34,591
$6,000 under $7,000	17,035	107,255	17,035	48,284	0	0	* 4,924	* 4,503	17,035	43,781
$7,000 under $8,000	25,041	264,758	25,041	80,532	0	0	* 5,225	* 5,936	25,041	74,595
$8,000 under $9,000	27,984	229,015	27,984	102,798	0	0	10,827	11,514	27,984	91,284
$9,000 under $10,000	31,279	295,289	31,279	131,685	0	0	12,811	12,802	31,279	118,883
$10,000 under $11,000	29,005	303,732	29,005	136,747	0	0	12,859	16,855	29,005	119,893
$11,000 under $12,000	53,383	608,058	53,383	265,942	0	0	21,762	25,896	53,383	240,046
$12,000 under $13,000	49,918	625,092	49,918	277,924	0	0	21,708	31,588	49,876	246,337
$13,000 under $14,000	51,676	683,275	51,676	299,649	0	0	23,882	38,834	51,676	260,814
$14,000 under $15,000	59,028	824,716	59,028	370,537	0	0	32,269	53,122	59,028	317,415
$15,000 under $16,000	150,741	2,325,895	150,741	1,034,334	0	0	109,393	219,624	150,741	814,710
$16,000 under $17,000	129,318	2,123,202	129,318	893,694	0	0	87,027	173,671	129,182	720,024
$17,000 under $18,000	80,126	1,385,728	80,126	552,247	0	0	37,765	75,590	80,126	476,657
$18,000 under $19,000	93,481	1,715,429	93,481	642,431	0	0	48,898	109,396	93,481	533,036
$19,000 under $20,000	82,251	1,592,742	82,251	566,422	0	0	37,963	79,694	82,251	486,728
$20,000 under $25,000	361,521	7,894,141	361,521	2,355,192	** 3,009	** 661	** 147,394	** 341,815	360,401	2,023,727
$25,000 under $30,000	317,284	8,478,588	317,284	1,821,957	* 5,299	* 2,897	96,288	268,615	314,123	1,550,446
$30,000 under $35,000	329,316	10,491,491	329,316	1,571,389	* 3,470	* 2,671	68,786	198,710	316,163	1,370,007
$35,000 under $40,000	321,723	11,837,500	321,723	1,204,326	* 3,273	* 3,612	72,596	159,533	297,981	1,041,181
$40,000 under $45,000	262,410	10,907,520	262,410	722,213	* 3,327	* 5,000	61,388	93,834	241,100	623,379
$45,000 under $50,000	280,652	12,806,687	280,652	503,449	9,115	8,637	62,793	88,393	246,827	406,419
$50,000 and over	257,570	13,234,539	257,570	234,030	* 5,182	* 2,869	57,339	35,839	221,645	195,322

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] For prior-year returns, EIC earned income includes nontaxable earned income.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023)

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Total wages							
					Total [2]		Total from Form W-2 wages		Household employee wages not reported on Form W-2		Tip income not reported on line W-2 wages	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**15,290,841**	**4,809,079,320**	**15,290,841**	**4,858,024,270**	**11,838,511**	**2,344,500,191**	**11,323,602**	**2,242,101,707**	**4,723**	**14,257**	* 2,667	* 6,394
Under 18	24,823	1,770,576	24,823	1,770,742	4,840	105,363	* 2,821	* 27,547	0	0	0	0
18 under 26	196,853	17,404,474	196,853	17,450,038	177,684	12,739,691	166,285	11,962,421	0	0	**	**
26 under 35	1,485,607	256,971,276	1,485,607	258,512,254	1,436,802	208,390,234	1,392,808	203,372,347	**	**	**	**
35 under 45	2,905,752	856,985,653	2,905,752	864,825,606	2,789,451	596,553,220	2,690,936	575,621,498	** 303	** 319	** 2,313	** 2,017
45 under 55	3,391,145	1,242,296,998	3,391,145	1,256,467,788	3,187,125	745,587,565	3,026,534	710,142,213	* 1,287	* 4,076	** 354	** 4,377
55 under 65	3,345,863	1,216,029,176	3,345,863	1,231,496,732	2,902,214	583,863,203	2,779,302	555,331,389	1,520	4,683	**	**
65 and over	3,940,798	1,217,621,168	3,940,798	1,227,501,110	1,340,395	197,260,916	1,264,914	185,644,293	* 1,612	* 5,180	0	0

Age [1]	Total wages—continued						Taxable interest		Tax-exempt interest [3]		Ordinary dividends	
	Taxable dependent care benefits from Form 2441		Wages from Form 8919		Other earned income							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**89,241**	**195,811**	**3,236**	**74,757**	**191,321**	**9,248,961**	**9,108,591**	**77,755,762**	**1,887,615**	**31,096,388**	**6,593,418**	**229,520,772**
Under 18	0	0	0	0	0	0	14,152	75,365	6,947	20,329	19,166	436,601
18 under 26	0	0	0	0	1,314	132,006	44,162	131,287	7,746	82,161	39,636	652,910
26 under 35	7,594	11,960	* 62	* 3,337	10,920	180,639	599,370	1,149,427	78,243	245,158	463,392	3,072,143
35 under 45	45,160	114,625	399	7,215	39,717	1,538,257	1,515,282	6,175,512	194,387	1,089,488	1,055,317	14,987,344
45 under 55	28,999	59,951	1,030	10,727	49,353	2,533,458	1,856,056	13,632,497	267,599	3,256,226	1,271,330	31,135,067
55 under 65	7,132	8,164	474	16,088	52,906	3,282,838	2,079,799	21,350,565	426,369	6,995,369	1,416,188	55,640,529
65 and over	356	1,112	1,271	37,391	37,112	1,581,763	2,999,771	35,241,109	906,324	19,407,657	2,328,389	123,596,179

Age [1]	Qualified dividends [3]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**6,269,290**	**178,251,368**	**2,033,399**	**2,769,142**	**45,688**	**3,453,734**	**3,296,698**	**105,672,097**	**6,422,213**	**845,413,848**	**552,389**	**25,895,790**
Under 18	18,155	332,296	* 1,158	* 1,417	0	0	**	**	15,140	346,613	* 357	* 3,402
18 under 26	38,987	488,460	20,151	18,075	0	0	** 18,233	** 120,643	40,227	750,244	1,561	56,384
26 under 35	445,195	2,250,993	173,687	173,243	0	0	259,082	4,739,487	477,969	16,968,900	19,915	323,739
35 under 45	1,000,883	11,488,069	339,055	465,527	* 1,006	* 913	705,474	16,549,232	1,081,666	102,017,203	80,047	1,936,210
45 under 55	1,207,371	23,146,357	431,266	577,090	12,888	1,073,628	871,255	27,525,651	1,253,795	190,645,190	130,404	5,778,753
55 under 65	1,349,089	42,172,648	509,137	703,399	23,787	2,028,130	795,412	30,977,239	1,369,847	234,606,487	140,031	6,720,756
65 and over	2,209,610	98,372,544	558,946	830,390	8,007	351,062	647,242	25,759,845	2,183,569	300,079,210	180,076	11,076,548

Footnotes at end of table.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023)—Continued

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

Age [1]	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**2,658,888**	**109,546,612**	**4,106,070**	**175,935,867**	**1,354,110**	**62,203,303**	**732,116**	**20,211,472**	**70,990**	**1,479,870**	**2,707,941**	**704,429,060**
Under 18	**	**	**	**	646	20,106	0	0	0	0	2,795	553,986
18 under 26	** 2,072	** 17,264	** 5,689	** 83,857	2,171	58,936	3,404	52,870	0	0	13,297	1,645,763
26 under 35	40,250	613,444	70,741	1,070,346	56,646	857,477	40,512	650,406	* 35	* 338	116,932	15,739,897
35 under 45	105,512	2,091,877	218,331	4,646,863	170,106	3,742,542	111,350	3,224,003	4,396	30,825	507,873	105,249,381
45 under 55	190,974	4,947,959	391,057	12,206,742	241,599	7,137,491	176,815	5,374,659	4,034	45,925	696,261	199,137,955
55 under 65	434,331	17,238,293	846,934	38,136,101	311,965	14,213,579	178,207	5,377,329	11,765	58,734	673,124	198,418,592
65 and over	1,885,748	84,637,775	2,573,318	119,791,959	570,976	36,173,172	221,829	5,532,205	50,760	1,344,048	697,659	183,683,487

Age [1]	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable Social Security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns	**202,777**	**28,919,586**	**204,924**	**-7,232,131**	**383,898**	**3,068,197**	**3,555,271**	**82,342,254**	**142,248**	**36,134,812**	**117,593**	**1,781,643**
Under 18	* 2,303	* 188,080	0	0	0	0	**	**	0	0	**	**
18 under 26	816	259,018	**	**	* 4,067	* 25,527	** 2,286	** 12,674	1,031	8,572	** 604	** 37
26 under 35	6,401	963,985	** 6,664	** -107,523	61,003	496,719	3,543	33,113	5,586	553,057	4,822	17,353
35 under 45	20,038	1,685,745	25,596	-789,063	97,992	749,792	16,007	155,201	16,476	3,805,081	18,922	228,268
45 under 55	20,851	2,608,646	47,019	-2,020,401	88,146	727,667	38,715	598,779	22,536	6,102,908	30,803	388,445
55 under 65	53,291	7,277,228	53,356	-1,696,581	91,590	776,235	293,800	4,768,290	29,129	11,358,666	27,959	475,796
65 and over	99,075	15,936,884	72,288	-2,618,562	41,099	292,257	3,200,921	76,774,196	67,491	14,306,527	34,481	671,745

Age [1]	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments		Itemized deductions	
											Total [4]	Medical and dental expenses deduction
												Total after subtracting AGI limitation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns	**82,817**	**152,857**	**14,490**	**1,505,633**	**709,159**	**50,494,816**	**1,329,709**	**20,156,354**	**3,992,271**	**48,944,950**	**668,001,764**	**3,983,082**
Under 18	0	0	0	0	0	0	* 18	* 35	* 14	* 166	193,104	* 2,117
18 under 26	0	0	0	0	7,976	717,958	5,917	177,061	16,210	45,564	4,509,470	64,609
26 under 35	11,534	15,971	346	13,106	28,675	3,216,064	88,006	1,168,771	297,916	1,540,978	42,338,042	228,565
35 under 45	24,683	44,038	1,253	133,235	95,404	9,103,543	223,955	2,236,461	822,790	7,839,952	107,765,304	394,045
45 under 55	22,382	41,061	4,634	509,755	169,216	12,956,846	295,150	4,998,582	1,063,600	14,170,791	140,779,661	521,556
55 under 65	17,045	33,911	6,496	676,655	198,042	11,812,459	311,020	6,175,373	1,044,195	15,467,557	141,335,109	678,159
65 and over	7,173	17,877	1,760	172,883	209,847	12,687,946	405,642	5,400,071	747,544	9,879,942	231,081,074	2,094,031

Footnotes at end of table.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023)—Continued

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

Age [1]	Itemized deductions—continued											
	Medical and dental expenses deduction—continued					Taxes paid deduction						
	Total after subtracting AGI limitation	Total medical expenses		AGI limitation		Total		Total state and local taxes				
								Total		State and local income taxes or general sales taxes		
										Total		Income tax
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns	**92,946,111**	**3,983,082**	**120,988,136**	**3,979,042**	**28,042,025**	**15,079,029**	**125,205,903**	**15,033,846**	**396,877,843**	**14,642,239**	**285,855,252**	**10,988,927**
Under 18	* 21,976	* 2,117	* 27,121	* 2,117	* 5,145	23,814	84,639	23,814	141,305	23,814	138,431	20,608
18 under 26	1,002,410	64,609	1,210,865	64,609	208,455	183,606	975,367	183,603	1,487,311	179,211	1,073,549	137,747
26 under 35	4,239,339	228,565	5,493,028	228,565	1,253,689	1,462,211	11,733,643	1,461,183	22,177,879	1,411,909	14,579,454	1,137,097
35 under 45	6,568,350	394,045	9,424,517	394,045	2,856,167	2,865,459	25,377,619	2,855,570	90,641,009	2,778,009	69,622,689	2,229,458
45 under 55	8,458,443	521,556	12,478,127	521,560	4,019,684	3,349,930	29,794,229	3,335,072	99,068,955	3,263,063	71,303,028	2,585,064
55 under 65	10,636,613	678,159	15,328,321	677,144	4,691,709	3,320,024	28,676,422	3,307,424	93,102,989	3,234,270	66,852,057	2,528,547
65 and over	62,018,982	2,094,031	77,026,157	2,091,003	15,007,175	3,873,984	28,563,984	3,867,180	90,258,395	3,751,963	62,286,044	2,350,405

Age [1]	Itemized deductions—continued											
	Taxes paid deduction—continued											Interest paid deduction
	Total state and local taxes							Limited state and local taxes		Other taxes		Total
	State and local income taxes or general sales taxes—continued			Real estate taxes		Personal property taxes						
	Income tax —continued	General sales tax										
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns	**257,354,764**	**3,653,312**	**28,500,488**	**12,922,862**	**106,876,443**	**5,698,771**	**4,514,383**	**15,033,846**	**121,664,967**	**849,000**	**3,172,702**	**11,900,478**
Under 18	135,821	3,206	2,609	* 641	* 2,875	0	0	23,814	84,581	* 51	* 58	* 1,043
18 under 26	974,293	41,463	99,256	77,695	336,743	50,260	77,021	183,603	949,452	10,652	25,913	79,986
26 under 35	13,768,303	274,812	811,151	1,163,838	7,127,245	557,583	474,368	1,461,183	11,406,847	80,914	323,608	1,207,454
35 under 45	48,183,287	548,551	21,439,402	2,484,232	20,197,916	1,063,029	910,226	2,855,570	24,552,664	170,965	735,133	2,568,164
45 under 55	69,465,391	677,999	1,837,638	2,967,129	26,737,600	1,325,083	1,171,406	3,335,072	28,894,087	207,321	757,062	2,999,009
55 under 65	64,928,817	705,723	1,923,240	2,983,679	25,318,197	1,348,697	1,007,172	3,307,424	27,911,714	201,986	690,271	2,796,144
65 and over	59,898,853	1,401,557	2,387,191	3,245,647	27,155,867	1,354,118	874,190	3,867,180	27,865,622	177,111	640,657	2,248,678

Age [1]	Itemized deductions—continued											
	Interest paid deduction											
	Total	Total mortgage interest and points										Investment interest expense deduction
		Total		Home mortgage interest						Deductible points		
				Total		Paid to financial institutions		Paid to individuals				
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns	**170,451,254**	**11,648,956**	**146,987,431**	**11,629,555**	**145,435,728**	**11,472,688**	**142,386,128**	**281,475**	**3,050,732**	**783,871**	**1,221,468**	**823,414**
Under 18	* 975	0	0	0	0	0	0	0	0	0	0	* 1,043
18 under 26	814,094	76,730	780,276	76,730	756,231	74,692	724,348	4,046	31,883	* 6,075	* 21,512	3,743
26 under 35	14,941,225	1,198,825	14,532,331	1,197,815	14,407,652	1,162,945	13,791,005	42,380	616,647	38,926	112,064	26,672
35 under 45	37,880,514	2,552,317	35,859,838	2,550,038	35,461,706	2,520,274	34,737,123	60,622	724,583	112,320	371,777	124,071
45 under 55	45,299,668	2,970,931	40,954,550	2,969,566	40,594,908	2,940,881	39,987,065	66,037	608,976	193,307	330,265	174,947
55 under 65	38,694,048	2,737,755	32,490,992	2,731,060	32,025,636	2,694,470	31,403,250	69,494	622,386	217,385	217,090	211,329
65 and over	32,820,730	2,112,398	22,369,444	2,104,345	22,189,595	2,079,427	21,743,338	38,896	446,257	215,857	168,761	281,609

Footnotes at end of table.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2022 (Filing Year 2023)—Continued

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

Age [1]	Itemized deductions—continued										
	Interest paid deduction—continued	Contributions deduction								Unlimited miscellaneous deductions	
	Investment interest expense deduction—contin	Total		Cash contributions		Other than cash contributions		Carryover from prior years		Total [5]	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns	**23,463,823**	**12,179,939**	**222,384,855**	**11,214,315**	**155,874,059**	**6,492,462**	**119,963,756**	**242,502**	**12,579,080**	**1,048,972**	**55,143,113**
Under 18	* 975	6,936	56,582	5,923	37,013	**	**	**	**	* 1,033	* 28,931
18 under 26	33,817	108,127	905,881	98,036	623,927	** 55,267	** 218,900	** 9,678	** 90,967	21,255	811,722
26 under 35	408,894	919,595	7,983,260	803,178	6,091,535	482,740	2,260,983	16,949	135,046	56,592	3,291,451
35 under 45	2,020,676	2,173,576	27,832,677	1,955,587	19,771,092	1,165,935	8,271,368	33,923	1,570,171	154,816	9,854,780
45 under 55	4,345,118	2,789,544	43,640,864	2,540,981	29,785,492	1,607,695	20,815,141	35,184	1,456,435	235,933	13,269,972
55 under 65	6,203,056	2,853,613	50,274,512	2,635,241	34,727,897	1,610,681	18,251,502	52,421	2,468,538	269,801	12,746,748
65 and over	10,451,286	3,328,549	91,691,079	3,175,369	64,837,102	1,570,145	70,145,863	94,347	6,857,923	309,543	15,139,510

Age [1]	Itemized deductions—continued				Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment	
	Unlimited miscellaneous deductions									
	Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
All returns	**662,030**	**45,138,786**	**370,026**	**6,811,129**	**14,467,520**	**4,058,595,053**	**109,919**	**2,860,942**	**374,530**	**1,030,832**
Under 18	0	0	* 1,033	* 28,931	22,873	1,449,285	**	**	0	0
18 under 26	7,965	616,874	13,290	194,848	183,037	12,804,155	** 274	** 2,518	* 4,172	* 6,943
26 under 35	27,474	2,737,906	28,098	523,048	1,437,176	212,401,345	3,121	119,354	34,546	67,270
35 under 45	87,187	8,373,979	63,730	1,012,217	2,835,028	735,690,014	18,469	485,698	63,413	152,269
45 under 55	155,600	11,281,976	77,075	1,415,164	3,299,395	1,077,908,394	25,024	598,968	81,981	232,457
55 under 65	186,066	10,640,603	84,174	1,480,214	3,204,838	1,046,512,761	23,122	792,066	151,456	476,844
65 and over	197,738	11,487,448	102,627	2,156,706	3,485,173	971,829,098	39,908	862,339	38,963	95,048

Age [1]	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
All returns	**14,367,328**	**987,150,233**	**7,128,059**	**38,476,763**	**13,768,889**	**947,692,501**	**13,783,612**	**977,279,714**
Under 18	20,860	396,982	9,334	9,419	18,838	387,563	18,838	417,276
18 under 26	182,735	2,863,613	65,143	218,117	161,217	2,638,564	161,361	2,682,411
26 under 35	1,439,306	46,305,367	631,563	2,212,710	1,347,533	44,028,537	1,347,903	44,609,678
35 under 45	2,831,625	175,242,280	1,844,387	9,028,586	2,641,458	166,073,883	2,643,393	169,184,746
45 under 55	3,294,232	271,096,135	1,956,855	10,983,412	3,150,607	259,891,069	3,152,971	265,656,849
55 under 65	3,195,356	262,601,271	1,343,998	8,165,860	3,096,626	253,972,972	3,098,473	261,609,460
65 and over	3,403,213	228,644,584	1,276,779	7,858,659	3,352,609	220,699,912	3,360,674	233,119,293

** Data combined to prevent disclosure of specific taxpayer information.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Includes employer provided adoption benefits from Form 8839 not shown separately.

[3] Not included in total income.

[4] Includes nonbusiness casualty or theft loss.

[5] Includes casualty or theft loss of income producing property.

NOTE: Detail may not add to totals because of rounding.

For reference:
Form W-2, Wage and Tax Statement
Form 2441, Child and Dependent Care Expenses
Form 8919, Uncollected Social Security and Medicare Tax on Wages.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 2.7. All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total premium tax credit		Advance payment of premium tax credit		Net premium tax credit		Excess advance premium tax credit repayment	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**161,336,659**	**14,833,956,956**	**7,869,125**	**54,010,225**	**8,565,821**	**61,129,095**	**2,318,423**	**2,388,657**	**5,134,998**	**7,004,325**
No adjusted gross income	3,254,225	-164,160,281	242,067	2,243,185	259,111	2,260,484	129,016	151,674	77,268	17,550
$1 under $5,000	8,195,781	19,538,869	350,981	2,731,970	364,824	2,858,526	129,934	113,791	125,794	25,570
$5,000 under $10,000	8,747,727	66,070,756	430,486	2,922,583	460,957	3,054,774	160,457	95,873	153,557	30,088
$10,000 under $15,000	9,642,321	120,502,825	666,842	4,511,109	697,352	4,644,484	223,206	152,129	243,347	54,045
$15,000 under $20,000	9,058,382	157,738,693	698,476	4,836,389	720,889	5,054,053	256,773	177,716	245,091	52,789
$20,000 under $25,000	8,035,277	180,311,082	671,234	4,653,803	677,525	4,736,541	226,080	189,616	332,542	84,775
$25,000 under $30,000	8,005,289	219,958,083	698,409	4,886,616	704,027	4,934,234	211,366	190,487	385,033	146,077
$30,000 under $35,000	8,117,220	263,608,314	604,143	4,097,786	620,831	4,267,514	158,451	148,538	394,815	206,501
$35,000 under $40,000	7,654,341	286,881,836	605,380	4,042,919	617,448	4,353,675	158,133	152,364	413,641	277,166
$40,000 under $45,000	7,001,398	297,208,963	495,319	3,134,181	497,282	3,396,122	137,002	153,400	349,970	306,696
$45,000 under $50,000	6,253,665	296,746,533	390,071	2,576,955	411,697	2,930,889	88,429	124,227	314,793	343,531
$50,000 and over	77,371,033	13,089,551,284	2,015,717	13,372,731	2,533,878	18,637,799	439,576	738,843	2,099,147	5,459,538

NOTE: Data in the table do not reflect amended returns or errors that were corrected after initial processing. Modified adjusted gross income that is used for the premium tax credit eligibility could have been higher than adjusted gross income. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.1. Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with regular tax computation only [2]												
Total	**101,223,570**	**7,582,674,293**	**5,534,865,437**	**101,219,145**	**874,855,562**	**101,223,567**	**871,548,028**	**0**	*** 2,347**	*** 16,566**	**23,968**	**379,630**
Under $5,000 (includes deficits)	54,635	-529,822	73,035	53,296	5,317	54,632	11,736	0	0	0	** 1,024	** 4,570
$5,000 under $10,000	61,442	456,702	168,247	61,440	16,846	61,442	16,844	0	0	0	0	0
$10,000 under $15,000	2,364,004	32,877,667	2,486,673	2,362,009	248,440	2,364,004	249,129	0	0	0	0	0
$15,000 under $20,000	5,642,195	98,809,751	22,794,098	5,642,195	2,280,619	5,642,195	2,283,097	0	0	0	**	**
$20,000 under $25,000	6,343,130	142,362,117	48,132,308	6,342,120	4,837,281	6,343,130	4,842,951	0	0	0	**	**
$25,000 under $30,000	6,931,430	190,925,633	79,799,722	6,931,423	8,333,723	6,931,430	8,347,768	0	0	0	0	0
$30,000 under $40,000	14,449,784	504,297,696	258,867,339	14,449,784	27,955,198	14,449,784	27,976,859	0	0	0	* 112	* 676
$40,000 under $50,000	11,914,631	533,588,785	326,153,479	11,914,631	36,136,740	11,914,631	36,162,317	0	0	0	* 323	* 1,935
$50,000 under $75,000	20,209,506	1,240,755,005	858,732,078	20,209,465	104,176,698	20,209,506	104,213,076	0	0	0	391	3,209
$75,000 under $100,000	11,854,470	1,025,528,150	766,358,462	11,854,470	103,021,721	11,854,470	103,097,921	0	0	0	1,209	2,005
$100,000 under $200,000	17,013,012	2,297,259,148	1,855,878,459	17,013,005	282,792,483	17,013,012	283,017,634	0	** 2,347	** 16,566	6,656	58,422
$200,000 under $500,000	3,971,767	1,080,112,236	942,099,438	3,971,754	187,192,135	3,971,767	187,318,265	0	**	**	10,104	121,727
$500,000 under $1,000,000	327,777	214,947,390	192,503,769	327,775	52,210,617	327,777	52,096,072	0	0	0	2,410	68,529
$1,000,000 under $1,500,000	44,959	53,815,322	47,061,367	44,955	14,878,894	44,959	14,786,051	0	0	0	757	53,919
$1,500,000 under $2,000,000	15,742	26,997,101	23,178,276	15,742	7,682,060	15,742	7,654,464	0	0	0	223	9,519
$2,000,000 under $5,000,000	19,653	57,076,317	48,214,685	19,653	17,048,486	19,653	16,717,714	0	0	0	551	16,890
$5,000,000 under $10,000,000	3,622	24,651,250	20,343,335	3,621	7,560,812	3,622	7,321,994	0	0	0	120	5,818
$10,000,000 or more	1,810	58,743,844	42,020,668	1,807	18,477,492	1,810	15,434,137	0	0	0	89	32,410
Returns with Form 8615 tax computation [3]												
Total	**232,649**	**5,821,194**	**4,516,936**	**232,649**	**875,353**	**232,649**	**1,007,828**	**132,475**	**0**	**0**	*** 153**	*** 1,651**
Under $5,000 (includes deficits)	48,996	170,355	106,743	48,996	10,683	48,996	8,871	-1,812	0	0	0	0
$5,000 under $10,000	51,025	372,260	233,956	51,025	23,418	51,025	27,652	4,234	0	0	0	0
$10,000 under $15,000	46,454	586,443	307,477	46,454	31,168	46,454	50,068	18,900	0	0	0	0
$15,000 under $20,000	23,238	394,782	242,449	23,238	25,395	23,238	37,485	12,090	0	0	0	0
$20,000 under $25,000	19,701	432,565	277,157	19,701	29,527	19,701	40,111	10,584	0	0	0	0
$25,000 under $30,000	14,148	383,178	276,980	14,148	30,330	14,148	52,157	21,827	0	0	0	0
$30,000 under $40,000	* 8,225	* 291,796	* 238,904	* 8,225	* 26,989	* 8,225	* 51,002	* 24,014	0	0	0	0
$40,000 under $50,000	* 7,080	* 323,865	* 294,229	* 7,080	* 35,473	* 7,080	* 53,228	* 17,755	0	0	0	0
$50,000 under $75,000	* 3,968	* 255,319	* 219,725	* 3,968	* 30,960	* 3,968	* 47,602	* 16,643	0	0	0	0
$75,000 under $100,000	* 3,968	* 342,889	* 314,403	* 3,968	* 51,822	* 3,968	* 81,469	* 29,646	0	0	0	0
$100,000 under $200,000	* 3,349	* 499,839	* 437,954	* 3,349	* 84,466	* 3,349	* 104,792	* 20,326	0	0	0	0
$200,000 under $500,000	* 1,646	* 603,724	* 524,660	* 1,646	* 140,451	* 1,646	* 154,141	* 13,690	0	0	** 153	** 1,651
$500,000 under $1,000,000	* 612	* 391,753	* 322,374	* 612	* 97,110	* 612	* 110,498	* 13,388	0	0	**	**
$1,000,000 under $1,500,000	* 89	* 118,746	* 116,406	* 89	* 39,765	* 89	* 24,775	* -14,991	0	0	0	0
$1,500,000 under $2,000,000	* 49	* 88,776	* 86,246	* 49	* 30,093	* 49	* 20,996	* -9,097	0	0	0	0
$2,000,000 under $5,000,000	81	273,628	236,557	81	84,547	81	67,912	-16,635	0	0	**	**
$5,000,000 under $10,000,000	* 8	* 58,973	* 55,377	* 8	* 20,185	* 8	* 14,202	* -5,983	0	0	0	0
$10,000,000 or more	11	232,303	225,339	11	82,970	11	60,867	-22,103	0	0	0	0

Footnotes at end of table.

Table 3.1. Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with Schedule D tax computation												
Total	**27,873,137**	**7,122,765,359**	**6,274,886,811**	**27,858,663**	**1,577,440,891**	**27,013,955**	**1,376,413,512**	**-201,027,379**	*** 1,426**	*** 4,960**	**168,226**	**3,539,201**
Under $5,000 (includes deficits)	76,772	214,726	53,667	70,741	5,354	8,630	258	-5,096	0	0	0	0
$5,000 under $10,000	57,037	427,756	106,963	56,052	10,709	12,668	2,245	-8,464	0	0	0	0
$10,000 under $15,000	148,137	2,051,186	151,325	144,147	15,157	71,575	7,304	-7,853	0	0	0	0
$15,000 under $20,000	412,458	7,189,156	1,422,554	412,256	142,405	270,895	78,079	-64,326	0	0	0	0
$20,000 under $25,000	450,926	10,042,654	3,550,318	450,926	356,567	370,695	246,402	-110,165	0	0	** 113	** 81
$25,000 under $30,000	477,166	13,226,069	5,230,111	476,117	544,159	394,706	401,256	-142,903	0	0	**	**
$30,000 under $40,000	1,220,671	42,712,127	19,483,457	1,219,462	2,106,276	1,066,556	1,628,826	-477,450	** 1,426	** 4,960	* 610	* 494
$40,000 under $50,000	1,286,319	57,927,959	32,773,127	1,286,319	3,608,526	1,218,447	3,023,386	-585,140	0	0	* 34	* 371
$50,000 under $75,000	3,513,590	220,820,120	149,568,734	3,512,583	18,246,259	3,439,460	16,180,666	-2,065,593	0	0	112	1,109
$75,000 under $100,000	3,286,085	286,643,692	214,323,733	3,286,084	29,204,933	3,255,392	26,943,430	-2,261,503	0	0	824	25,475
$100,000 under $200,000	8,842,223	1,265,535,038	1,037,622,829	8,842,223	163,696,176	8,808,570	154,896,206	-8,799,970	0	0	8,403	50,804
$200,000 under $500,000	6,039,185	1,808,944,073	1,622,659,194	6,039,185	332,559,398	6,034,518	311,363,962	-21,195,436	**	**	29,633	571,318
$500,000 under $1,000,000	1,344,493	907,738,514	847,909,123	1,344,493	229,396,661	1,343,857	207,478,824	-21,917,837	**	**	29,073	567,595
$1,000,000 under $1,500,000	315,579	380,939,966	357,063,313	315,579	110,741,762	315,541	98,596,985	-12,144,777	0	0	27,063	463,346
$1,500,000 under $2,000,000	132,272	227,118,940	212,928,426	132,272	69,354,284	132,257	61,230,206	-8,124,078	0	0	22,988	466,416
$2,000,000 under $5,000,000	188,171	563,001,522	526,821,075	188,171	179,851,471	188,136	154,391,579	-25,459,892	0	0	34,760	720,826
$5,000,000 under $10,000,000	49,285	337,731,021	315,466,004	49,285	111,184,945	49,282	92,443,916	-18,741,029	0	0	8,465	232,044
$10,000,000 or more	32,768	990,500,841	927,752,857	32,768	326,415,848	32,768	247,499,983	-78,915,865	0	0	6,147	439,321

Footnotes at end of table.

Table 3.1. Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax				Average income tax (dollars)
											As a percentage of		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Modified taxable income [1]	Adjusted gross income less	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Returns with regular tax computation only [2]													
Total	**3,553,583**	**4,773,644**	**101,223,570**	**876,763,550**	**45,518,366**	**102,482,505**	**84,272,915**	**769,733,441**	**84,282,250**	**771,619,751**	**13.9**	**10.2**	**7,623**
Under $5,000 (includes deficits)	**	**	54,635	12,507	5,297	1,519	49,351	10,988	49,351	10,988	15.0	-2.1	201
$5,000 under $10,000	0	0	61,442	16,844	* 7,018	* 4,300	55,409	12,544	55,409	12,544	7.5	2.7	204
$10,000 under $15,000	** 53,310	** 7,866	2,364,004	256,991	1,249,831	122,557	1,288,408	129,446	1,288,408	129,446	5.2	0.4	55
$15,000 under $20,000	116,601	13,330	5,642,195	2,300,231	2,257,424	645,630	4,201,090	1,643,791	4,201,090	1,643,791	7.2	1.7	291
$20,000 under $25,000	223,696	44,735	6,343,130	4,888,001	3,176,962	1,297,437	4,060,899	3,555,343	4,060,899	3,555,344	7.4	2.5	561
$25,000 under $30,000	311,181	106,825	6,931,430	8,456,199	3,730,795	2,354,344	4,468,305	6,001,812	4,468,305	6,001,812	7.5	3.1	866
$30,000 under $40,000	727,082	421,305	14,449,784	28,401,489	6,853,025	8,127,728	9,868,755	19,887,913	9,868,755	19,887,913	7.7	3.9	1,376
$40,000 under $50,000	578,594	554,413	11,914,631	36,718,668	4,705,480	8,632,243	9,571,146	27,577,356	9,571,146	27,578,360	8.5	5.2	2,315
$50,000 under $75,000	814,385	1,277,481	20,209,506	105,494,217	8,003,496	18,890,883	18,155,714	85,396,693	18,156,019	85,396,725	9.9	6.9	4,226
$75,000 under $100,000	382,052	893,362	11,854,470	103,998,643	4,880,366	15,093,040	11,367,415	88,049,336	11,367,722	88,049,554	11.5	8.6	7,428
$100,000 under $200,000	291,467	1,088,161	17,013,012	284,183,735	8,359,772	30,383,944	16,821,893	252,726,257	16,823,725	252,740,701	13.6	11.0	14,856
$200,000 under $500,000	49,130	318,928	3,971,767	187,761,248	2,188,131	9,730,243	3,954,559	177,712,997	3,959,344	178,096,194	18.9	16.5	44,841
$500,000 under $1,000,000	5,343	41,667	327,777	52,207,469	75,877	2,027,465	324,962	50,138,371	326,644	50,450,458	26.2	23.5	153,917
$1,000,000 under $1,500,000	368	2,317	44,959	14,842,816	11,511	752,785	44,534	14,087,741	44,765	14,205,457	30.2	26.4	315,965
$1,500,000 under $2,000,000	147	1,277	15,742	7,666,504	4,469	417,280	15,631	7,247,947	15,668	7,307,953	31.5	27.1	464,233
$2,000,000 under $5,000,000	196	1,650	19,653	16,737,129	6,485	1,287,745	19,489	15,447,734	19,591	15,629,810	32.4	27.4	795,289
$5,000,000 under $10,000,000	23	240	3,622	7,330,650	1,412	633,080	3,583	6,697,330	3,610	6,809,037	33.5	27.6	1,879,911
$10,000,000 or more	* 9	* 86	1,810	15,490,209	1,016	2,080,282	1,772	13,409,841	1,799	14,113,663	33.6	24.0	7,797,604
Returns with Form 8615 tax computation [3]													
Total	**0**	**0**	**232,649**	**1,009,479**	**74,055**	**52,912**	**228,621**	**956,567**	**228,627**	**1,001,634**	**22.2**	**17.2**	**4,305**
Under $5,000 (includes deficits)	0	0	48,996	8,871	14,682	428	44,976	8,443	44,976	8,443	7.9	5.0	172
$5,000 under $10,000	0	0	51,025	27,652	14,174	1,012	51,025	26,640	51,025	26,640	11.4	7.2	522
$10,000 under $15,000	0	0	46,454	50,068	12,141	938	46,454	49,130	46,454	49,130	16.0	8.4	1,058
$15,000 under $20,000	0	0	23,238	37,485	* 7,091	* 802	23,238	36,683	23,238	36,683	15.1	9.3	1,579
$20,000 under $25,000	0	0	19,701	40,111	* 5,572	* 337	19,701	39,774	19,701	39,774	14.4	9.2	2,019
$25,000 under $30,000	0	0	14,148	52,157	* 5,065	* 1,252	14,148	50,905	14,148	50,905	18.4	13.3	3,598
$30,000 under $40,000	0	0	* 8,225	* 51,002	* 4,048	* 14,729	* 8,225	* 36,273	* 8,225	* 36,273	* 15.2	* 12.4	* 4,410
$40,000 under $50,000	0	0	* 7,080	* 53,228	* 4,052	* 971	* 7,080	* 52,256	* 7,080	* 52,256	* 17.8	* 16.1	* 7,381
$50,000 under $75,000	0	0	* 3,968	* 47,602	* 2,965	* 1,093	* 3,968	* 46,509	* 3,968	* 46,509	* 21.2	* 18.2	* 11,721
$75,000 under $100,000	0	0	* 3,968	* 81,469	** 3,004	** 5,731	* 3,968	* 78,053	* 3,968	* 78,053	* 24.8	* 22.8	* 19,671
$100,000 under $200,000	0	0	* 3,349	* 104,792	**	**	* 3,349	* 102,477	* 3,349	* 102,477	* 23.4	* 20.5	* 30,599
$200,000 under $500,000	0	0	* 1,646	* 155,145	* 751	* 14,937	* 1,645	* 140,208	* 1,645	* 148,643	* 28.3	* 24.6	* 90,306
$500,000 under $1,000,000	0	0	* 612	* 111,125	** 379	** 699	* 611	* 110,651	* 611	* 120,864	* 37.5	* 30.9	* 197,490
$1,000,000 under $1,500,000	0	0	* 89	* 24,775	**	**	* 89	* 24,550	* 89	* 28,375	* 24.4	* 23.9	* 318,820
$1,500,000 under $2,000,000	0	0	* 49	* 20,996	* 49	* 16	* 49	* 20,979	* 49	* 23,983	* 27.8	* 27.0	* 489,449
$2,000,000 under $5,000,000	0	0	81	67,932	** 74	** 9,792	* 74	* 58,141	* 81	* 67,926	* 28.7	* 24.8	* 838,593
$5,000,000 under $10,000,000	0	0	* 8	* 14,202	**	**	* 8	* 14,202	* 8	* 16,380	29.6	27.8	2,047,500
$10,000,000 or more	0	0	11	60,867	* 9	* 174	11	60,693	11	68,319	30.3	29.4	6,210,818

Footnotes at end of table.

Table 3.1. Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax				Average income tax (dollars)
											As a percentage of		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Modified taxable income [1]	Adjusted gross income less	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Returns with Schedule D tax computation													
Total	**772,287**	**1,991,949**	**27,077,384**	**1,382,093,424**	**15,917,200**	**52,152,316**	**26,101,386**	**1,328,014,388**	**26,116,896**	**1,367,038,600**	**21.8**	**19.2**	**49,045**
Under $5,000 (includes deficits)	0	0	* 8,630	* 258	* 3,590	* 52	* 7,614	* 206	7,614	206	0.4	0.1	3
$5,000 under $10,000	0	0	* 12,668	* 2,245	4,602	46	12,668	2,199	12,668	2,199	2.1	0.5	39
$10,000 under $15,000	* 5,028	* 225	75,587	7,530	44,817	3,745	35,344	3,759	35,344	3,759	2.5	0.2	25
$15,000 under $20,000	7,167	4,629	272,924	82,708	128,729	23,332	205,105	55,297	205,105	55,297	3.9	0.8	134
$20,000 under $25,000	22,072	7,735	378,707	254,790	186,202	53,123	312,225	195,662	312,225	195,662	5.5	1.9	434
$25,000 under $30,000	30,923	14,485	404,524	417,558	230,292	80,376	319,433	323,634	319,433	323,634	6.2	2.4	678
$30,000 under $40,000	72,986	53,330	1,074,629	1,687,527	547,740	238,160	914,906	1,397,961	914,910	1,398,076	7.2	3.3	1,145
$40,000 under $50,000	83,109	92,434	1,230,327	3,116,279	602,262	362,653	1,102,005	2,671,822	1,102,005	2,671,822	8.2	4.6	2,077
$50,000 under $75,000	179,552	339,864	3,445,696	16,521,640	1,705,704	1,541,883	3,218,346	14,660,135	3,218,346	14,660,135	9.8	6.6	4,172
$75,000 under $100,000	137,395	344,278	3,265,035	27,313,184	1,651,764	2,031,963	3,177,951	24,951,173	3,177,951	24,951,173	11.6	8.7	7,593
$100,000 under $200,000	155,128	596,456	8,812,221	155,543,969	5,217,858	10,068,527	8,717,923	144,890,921	8,720,283	144,914,389	14.0	11.5	16,389
$200,000 under $500,000	66,947	442,929	6,034,572	312,401,496	4,220,627	11,709,291	6,019,652	300,251,229	6,029,039	304,806,334	18.8	16.8	50,471
$500,000 under $1,000,000	8,165	63,856	1,343,872	208,113,466	853,471	4,018,518	1,341,765	204,031,127	1,344,121	209,701,437	24.7	23.1	155,971
$1,000,000 under $1,500,000	2,083	18,527	315,544	99,082,408	217,187	2,358,125	314,907	96,706,586	315,476	99,766,831	27.9	26.2	316,139
$1,500,000 under $2,000,000	668	4,836	132,257	61,704,387	94,968	1,681,812	131,875	60,017,739	132,239	62,003,404	29.1	27.3	468,757
$2,000,000 under $5,000,000	834	6,686	188,140	155,138,076	140,560	4,612,944	187,827	150,518,446	188,112	156,120,389	29.6	27.7	829,673
$5,000,000 under $10,000,000	179	1,363	49,282	92,683,979	39,239	2,920,351	49,154	89,762,283	49,263	93,432,309	29.6	27.7	1,895,755
$10,000,000 or more	52	313	32,768	248,021,924	27,588	10,447,412	32,687	237,574,208	32,763	252,031,543	27.2	25.4	7,691,392

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] See section 6 of Publication 1304 for the definition of modified taxable income.

[2] Includes returns with Schedule J, Income Averaging for Farmers and Fisherman, returns with foreign-earned income tax computations, and returns with Section 965 reduction in tax for repatriated income.

[3] See table 3.1A for more details on returns with Form 8615, Tax for Certain Children Who Have Unearned Income, tax computation.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.1A. Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to, with Schedule D computation vs. with regular tax computation	Tax generated with Form 8615 tax computation	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**232,649**	**875,353**	**648,394**	**-226,959**	**1,007,828**	**359,434**
Under $5,000	48,996	10,683	9,880	-803	8,871	-1,009
$5,000 under $10,000	51,025	23,418	18,405	-5,013	27,652	9,247
$10,000 under $15,000	46,454	31,168	22,098	-9,070	50,068	27,970
$15,000 under $20,000	23,238	25,395	19,949	-5,446	37,485	17,536
$20,000 under $25,000	19,701	29,527	24,625	-4,902	40,111	15,486
$25,000 under $30,000	14,148	30,330	21,401	-8,929	52,157	30,756
$30,000 under $40,000	* 8,225	* 26,989	* 15,724	* -11,265	* 51,002	* 35,278
$40,000 under $50,000	* 7,080	* 35,473	* 20,743	* -14,730	* 53,228	* 32,485
$50,000 under $75,000	* 3,968	* 30,960	* 19,441	* -11,519	* 47,602	* 28,161
$75,000 under $100,000	* 3,968	* 51,822	* 32,351	* -19,471	* 81,469	* 49,118
$100,000 under $200,000	* 3,349	* 84,466	* 57,449	* -27,017	* 104,792	* 47,343
$200,000 under $500,000	* 1,646	* 140,451	* 117,859	* -22,592	* 154,141	* 36,282
$500,000 under $1,000,000	* 612	* 97,110	* 88,813	* -8,297	* 110,498	* 21,685
$1,000,000 under $1,500,000	* 89	* 39,765	* 22,531	* -17,234	* 24,775	* 2,244
$1,500,000 under $2,000,000	* 49	* 30,093	* 18,913	* -11,180	* 20,996	* 2,083
$2,000,000 under $5,000,000	81	84,547	63,890	-20,657	67,912	4,022
$5,000,000 under $10,000,000	* 8	* 20,185	* 13,896	* -6,289	* 14,202	* 306
$10,000,000 or more	11	82,970	60,428	-22,542	60,867	439

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

[1] For returns that did not have Schedule D, Capital Gains and Losses worksheet, the regular tax computation was used to calculate tax generated.

NOTE: Detail may not add to totals because of rounding. Form 8615 is entitled Tax for Certain Children Who Have Unearned Income.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.2. Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income											
	Total			Under 5 percent			5 under 7 percent			7 under 10 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns with total income tax												
Total	**110,640,128**	**14,014,009,625**	**2,139,922,072**	**26,482,973**	**1,244,617,376**	**35,916,442**	**17,197,422**	**995,444,219**	**60,546,694**	**28,646,822**	**2,176,538,506**	**182,604,074**
Under $5,000 (includes deficits)	109,318	-9,402,630	147,152	69,204	215,733	3,910	15,118	49,840	2,940	12,087	39,636	2,926
$5,000 under $10,000	119,109	878,182	41,423	73,056	543,562	9,739	11,202	78,236	4,507	21,173	163,912	13,477
$10,000 under $15,000	1,370,355	19,112,665	188,178	1,335,569	18,677,243	127,472	** 5,161	** 76,555	** 4,616	14,437	182,826	15,492
$15,000 under $20,000	4,429,445	77,383,332	1,736,237	4,405,914	76,982,363	1,687,547	**	**	**	8,252	139,874	11,608
$20,000 under $25,000	4,393,888	98,787,235	3,804,019	4,350,811	97,789,356	3,706,442	25,160	590,577	32,982	7,749	177,212	15,978
$25,000 under $30,000	4,801,988	132,247,818	6,376,403	1,632,194	44,244,262	1,421,779	3,140,287	87,189,619	4,852,489	* 7,267	* 200,827	* 16,234
$30,000 under $40,000	10,791,934	377,838,200	21,322,304	2,682,159	94,149,128	2,086,703	4,982,895	166,111,247	10,581,450	3,111,605	117,064,744	8,581,060
$40,000 under $50,000	10,680,343	479,522,952	30,309,343	3,198,837	144,170,175	4,201,495	840,036	37,865,047	2,294,458	6,617,303	296,385,978	23,663,081
$50,000 under $75,000	21,378,339	1,321,300,231	100,103,598	4,701,173	286,006,818	8,515,095	4,118,591	259,142,250	15,644,479	7,381,452	427,272,562	37,091,256
$75,000 under $100,000	14,549,648	1,262,289,876	113,079,420	2,340,977	202,082,212	5,977,516	1,955,172	168,378,115	10,189,019	4,331,865	381,036,072	30,372,970
$100,000 under $200,000	25,547,389	3,524,738,541	397,758,377	1,555,339	184,287,034	6,139,329	2,036,330	245,816,810	15,109,469	6,894,813	867,576,520	75,309,424
$200,000 or more	12,468,373	6,729,313,224	1,465,055,618	137,738	95,469,488	2,039,416	67,469	30,145,924	1,830,286	238,819	86,298,345	7,510,570

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income											
	10 under 12 percent			12 under 15 percent			15 under 17 percent			17 under 25 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns with total income tax												
Total	**11,114,239**	**1,260,524,441**	**138,799,514**	**14,117,696**	**2,119,492,267**	**286,308,475**	**5,611,912**	**1,198,655,363**	**191,592,305**	**6,089,330**	**2,844,326,625**	**585,438,074**
Under $5,000 (includes deficits)	**	**	**	* 3,028	* 13,981	* 1,883	** 9,090	** 123,770	** 19,427	0	0	0
$5,000 under $10,000	** 6,059	** 34,019	** 3,758	* 4,041	* 26,638	* 3,436	**	**	**	* 3,571	* 28,126	* 5,533
$10,000 under $15,000	** 27,801	** 991,073	** 107,306	* 5,054	* 62,036	* 8,054	**	**	**	* 4,037	* 51,423	* 10,156
$15,000 under $20,000	**	**	**	* 3,031	* 50,448	* 6,483	**	**	**	* 5,056	* 87,043	* 17,701
$20,000 under $25,000	* 3,031	* 68,250	* 7,281	* 4,041	* 91,618	* 11,884	**	**	**	* 2,022	* 45,493	* 8,867
$25,000 under $30,000	12,127	328,764	36,532	* 4,048	* 117,751	* 15,799	0	0	0	* 6,065	* 166,597	* 33,570
$30,000 under $40,000	**	**	**	* 2,977	* 94,667	* 12,816	**	**	**	* 4,249	* 146,012	* 28,530
$40,000 under $50,000	**	**	**	* 5,067	* 220,904	* 30,765	0	0	0	* 4,354	* 209,060	* 40,777
$50,000 under $75,000	4,592,768	306,192,928	33,598,062	574,047	42,014,262	5,132,683	* 5,019	* 347,825	* 53,053	4,233	260,821	48,255
$75,000 under $100,000	982,816	83,954,019	9,296,324	4,915,785	424,818,268	56,863,304	12,068	1,099,094	175,509	9,584	805,005	157,683
$100,000 under $200,000	4,989,776	722,647,076	79,469,874	5,814,487	905,968,400	121,046,272	2,761,004	355,990,026	56,886,663	1,490,110	241,585,564	43,520,624
$200,000 or more	499,861	146,308,312	16,280,377	2,782,091	746,013,295	103,175,095	2,824,730	841,094,648	134,457,652	4,556,048	2,600,941,481	541,566,378

Footnotes at end of table.

Table 3.2. Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income											
	25 under 30 percent			30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns with total income tax												
Total	**1,022,472**	**1,206,018,652**	**331,471,294**	**348,613**	**975,798,594**	**325,448,082**	**3,349**	**2,110,840**	**1,302,323**	**5,300**	**-9,517,258**	**494,793**
Under $5,000 (includes deficits)	** 2,029	** 13,362	** 3,951	** 3,015	** 37,014	** 11,772	0	0	0	* 4,851	* -9,733,604	* 133,826
$5,000 under $10,000	0	0	0	0	0	0	** 15	** 260	** 184	0	0	0
$10,000 under $15,000	**	**	**	**	**	**	**	**	**	** 216	** 3,989	** 25,999
$15,000 under $20,000	0	0	0	0	0	0	0	0	0	**	**	**
$20,000 under $25,000	**	**	**	**	**	**	0	0	0	**	**	**
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	0	0	0
$30,000 under $40,000	0	0	0	* 10	* 328	* 137	**	**	**	**	**	**
$40,000 under $50,000	** 2,001	** 142,407	** 41,747	** 52	** 4,336	** 1,462	0	0	0	**	**	**
$50,000 under $75,000	**	**	**	**	**	**	* 13	* 827	* 682	* 32	* 2,052	* 2,706
$75,000 under $100,000	**	**	**	**	**	**	** 345	** 30,486	** 19,668	** 34	** 3,981	** 7,476
$100,000 under $200,000	4,142	616,449	177,369	* 1,362	* 247,210	* 93,669	**	**	**	**	**	**
$200,000 or more	1,014,300	1,205,246,434	331,248,227	344,174	975,509,707	325,341,043	2,977	2,079,267	1,281,790	166	206,323	324,785

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

** Data combined to prevent disclosure of specific taxpayer information.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	Number of returns	Tax credits									
		Total		Nonrefundable credits							
				Foreign tax credit		Credit for child and dependent care		Nonrefundable education credit		Retirement savings contribution credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**161,336,659**	**61,831,870**	**154,773,149**	**11,309,631**	**32,886,473**	**5,624,565**	**3,449,539**	**7,528,175**	**7,850,773**	**9,350,016**	**1,810,118**
No adjusted gross income	3,254,225	18,812	21,304	607	96	** 1,326	** 453	4,039	856	** 779	** 392
$1 under $5,000	8,195,781	44,324	7,358	18,864	486	**	**	* 6,028	* 2,062	**	**
$5,000 under $10,000	8,747,727	60,859	11,621	19,788	1,061	* 3,003	* 819	8,302	1,658	* 4,979	* 729
$10,000 under $15,000	9,642,321	1,390,931	142,735	40,758	2,699	9,995	830	206,044	21,564	200,975	17,775
$15,000 under $20,000	9,058,382	2,483,398	686,880	84,922	6,546	47,494	9,197	498,817	201,127	593,952	148,504
$20,000 under $25,000	8,035,277	3,413,490	1,356,132	140,140	12,509	161,678	52,842	582,545	403,671	1,024,019	172,674
$25,000 under $30,000	8,005,289	3,990,505	2,442,544	146,288	32,303	227,945	136,337	525,905	478,123	1,600,049	297,841
$30,000 under $40,000	15,771,561	7,405,163	8,380,725	382,530	85,095	485,955	315,729	1,011,493	1,104,312	2,649,211	588,842
$40,000 under $50,000	13,255,063	5,313,862	8,996,669	464,178	94,738	399,787	235,033	783,996	896,171	1,608,134	291,021
$50,000 under $75,000	23,805,797	9,713,627	20,435,563	1,241,213	336,264	737,399	440,056	1,302,216	1,578,309	1,667,917	292,339
$75,000 under $100,000	15,181,035	6,534,126	17,128,504	1,261,875	375,240	624,812	401,094	833,183	962,731	0	0
$100,000 under $200,000	25,887,136	13,578,839	40,455,079	3,471,508	2,044,594	1,794,165	1,163,916	1,765,609	2,200,190	0	0
$200,000 under $500,000	10,017,626	6,409,608	21,455,417	2,786,953	4,679,059	954,360	587,590	0	0	0	0
$500,000 under $1,000,000	1,674,608	929,686	6,046,465	766,043	4,255,354	139,039	81,340	0	0	0	0
$1,000,000 under $1,500,000	360,882	228,750	3,111,565	200,354	2,279,365	21,861	13,871	0	0	0	0
$1,500,000 under $2,000,000	148,221	99,496	2,099,288	88,395	1,481,245	6,951	4,490	0	0	0	0
$2,000,000 under $5,000,000	208,129	147,125	5,910,689	132,286	4,539,075	7,014	4,682	0	0	0	0
$5,000,000 under $10,000,000	52,968	40,653	3,553,432	36,865	2,721,887	1,254	875	0	0	0	0
$10,000,000 or more	34,630	28,615	12,531,178	26,066	9,938,858	528	385	0	0	0	0
Taxable returns, total	**110,640,128**	**43,627,695**	**121,220,287**	**10,820,825**	**30,037,616**	**3,970,492**	**2,438,635**	**4,638,424**	**5,115,152**	**5,268,013**	**824,714**
No adjusted gross income	3,843	1,408	7,573	* 5	* 41	**	**	** 1,218	** 1,727	139	183
$1 under $5,000	105,475	14,240	3,760	13,236	385	0	0	**	**	0	0
$5,000 under $10,000	119,109	19,768	1,576	18,776	1,058	0	0	0	0	0	0
$10,000 under $15,000	1,370,355	193,954	21,312	19,717	999	0	0	* 4,037	* 294	35,099	2,234
$15,000 under $20,000	4,429,445	885,344	121,232	56,526	3,196	0	0	40,275	9,154	303,575	56,312
$20,000 under $25,000	4,393,888	1,024,018	199,426	105,325	3,804	0	0	104,827	39,437	692,688	96,140
$25,000 under $30,000	4,801,988	1,421,075	356,625	106,423	10,968	0	0	138,934	70,182	1,025,994	112,688
$30,000 under $40,000	10,791,934	2,668,133	1,603,462	310,946	35,248	** 7,069	** 2,707	462,390	457,266	1,268,001	211,959
$40,000 under $50,000	10,680,343	2,845,526	3,367,565	407,288	27,213	103,766	48,097	466,101	510,585	801,938	144,283
$50,000 under $75,000	21,378,339	7,432,396	11,865,731	1,139,798	135,466	425,716	215,456	973,884	1,101,092	1,140,578	200,916
$75,000 under $100,000	14,549,648	5,963,956	13,493,794	1,217,053	226,826	534,820	333,696	732,279	805,259	0	0
$100,000 under $200,000	25,547,389	13,297,139	37,234,175	3,407,899	1,347,388	1,769,423	1,146,511	1,714,480	2,120,157	0	0
$200,000 under $500,000	9,992,304	6,388,456	20,478,245	2,769,785	3,807,633	953,062	586,529	0	0	0	0
$500,000 under $1,000,000	1,672,148	928,213	5,780,196	764,622	3,992,265	139,031	81,337	0	0	0	0
$1,000,000 or more	803,922	544,070	26,685,614	483,426	20,445,125	37,605	24,301	0	0	0	0
Nontaxable returns, total	**50,696,531**	**18,204,175**	**33,552,862**	**488,806**	**2,848,857**	**1,654,073**	**1,010,903**	**2,889,751**	**2,735,621**	**4,082,003**	**985,404**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Nonrefundable credits—continued											
	Nonrefundable child and other dependent tax credit		Residential energy credits		Other nonrefundable credits							
					Total [1]		General business credit		Prior-year minimum tax credit		Adoption credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	**38,295,035**	**83,033,285**	**3,209,936**	**8,237,739**	**1,220,076**	**11,274,652**	**527,880**	**7,383,881**	**113,921**	**1,394,884**	**57,700**	**257,701**
No adjusted gross income	7,365	3,236	** 2,218	** 644	3,914	14,209	601	13,378	** 146	** 35	0	0
$1 under $5,000	11,481	2,958	**	**	* 6,008	* 362	0	0	0	0	0	0
$5,000 under $10,000	15,228	4,282	* 2,568	* 719	* 5,014	* 374	** 33	** 81	**	**	0	0
$10,000 under $15,000	239,587	37,278	* 9,004	* 1,221	13,938	926	**	**	**	**	0	0
$15,000 under $20,000	641,106	192,789	41,099	11,714	47,924	7,160	* 3,210	* 1,072	0	0	0	0
$20,000 under $25,000	1,530,715	571,071	44,107	23,456	7,991	6,511	* 4,984	* 4,191	**	**	** 2,019	** 1,018
$25,000 under $30,000	1,892,438	1,210,101	56,458	34,450	14,686	13,015	* 3,991	* 3,517	* 682	* 747	**	**
$30,000 under $40,000	4,496,840	5,102,114	193,164	162,535	34,368	60,113	12,985	20,054	* 1,015	* 1,615	**	**
$40,000 under $50,000	3,743,694	6,404,450	246,712	280,161	47,164	94,593	14,213	29,065	1,511	2,795	* 7,040	* 11,782
$50,000 under $75,000	6,752,188	15,406,097	565,760	937,900	106,055	260,746	27,892	58,641	2,463	3,554	18,209	43,438
$75,000 under $100,000	4,803,708	12,993,410	485,631	1,228,859	95,662	364,074	24,418	92,405	3,183	12,573	10,028	41,378
$100,000 under $200,000	9,938,795	28,734,069	1,034,797	3,108,421	258,395	1,329,626	90,476	381,329	20,872	98,576	16,677	137,344
$200,000 under $500,000	** 4,221,890	** 12,371,429	446,642	1,888,489	299,506	1,773,418	140,517	844,962	46,582	309,675	3,722	22,676
$500,000 under $1,000,000	**	**	59,511	334,881	135,337	1,357,039	83,405	865,891	22,943	290,131	0	0
$1,000,000 under $1,500,000	0	0	11,512	75,024	47,609	742,160	36,565	572,481	5,862	114,525	0	0
$1,500,000 under $2,000,000	0	0	4,048	47,169	24,996	565,723	20,844	455,472	2,558	87,330	0	0
$2,000,000 under $5,000,000	0	0	5,070	52,467	43,511	1,313,646	37,937	1,063,774	3,913	203,449	0	0
$5,000,000 under $10,000,000	0	0	1,067	17,304	14,967	813,035	13,620	694,916	1,251	102,705	* 5	* 65
$10,000,000 or more	0	0	567	32,326	13,031	2,557,923	12,188	2,282,651	939	167,175	0	0
Taxable returns, total	**25,269,888**	**62,824,498**	**2,466,314**	**5,214,558**	**945,103**	**10,315,053**	**459,815**	**7,077,011**	**105,303**	**1,345,662**	**10,483**	**32,200**
No adjusted gross income	** 2,471	** 2,815	** 1,017	** 127	267	4,215	143	4,087	0	0	0	0
$1 under $5,000	**	**	0	0	** 11	** 78	0	0	0	0	0	0
$5,000 under $10,000	0	0	0	0	**	**	0	0	0	0	0	0
$10,000 under $15,000	**	**	**	**	**	**	** 346	** 274	0	0	0	0
$15,000 under $20,000	* 12,064	* 6,032	* 15,017	* 4,419	19,393	1,286	**	**	0	0	0	0
$20,000 under $25,000	50,441	25,725	23,772	7,538	** 1,997	** 1,652	**	**	0	0	0	0
$25,000 under $30,000	126,393	65,771	27,006	13,664	**	**	0	0	0	0	0	0
$30,000 under $40,000	557,245	396,875	97,456	61,695	* 7,180	* 10,855	* 5,181	* 6,472	0	0	0	0
$40,000 under $50,000	1,517,401	2,099,061	135,563	81,251	13,626	28,590	* 3,337	* 6,394	**	**	0	0
$50,000 under $75,000	4,706,709	8,917,485	375,692	338,980	52,482	85,705	13,881	13,772	** 2,565	** 2,772	** 3,015	** 5,288
$75,000 under $100,000	4,332,337	10,882,541	343,607	418,572	59,036	172,045	17,927	56,526	1,787	4,258	**	**
$100,000 under $200,000	9,750,859	28,071,801	921,114	1,896,490	214,164	927,853	75,057	226,875	17,182	70,065	* 4,018	* 11,148
$200,000 under $500,000	** 4,213,968	** 12,356,389	444,333	1,833,577	297,582	1,740,662	139,433	828,372	46,332	306,724	3,445	15,698
$500,000 under $1,000,000	**	**	59,482	334,034	135,286	1,354,779	83,376	865,216	22,922	289,128	0	0
$1,000,000 or more	0	0	22,256	224,212	144,079	5,987,333	121,133	5,069,024	14,515	672,714	* 5	* 65
Nontaxable returns, total	**13,025,147**	**20,208,787**	**743,622**	**3,023,181**	**274,973**	**959,599**	**68,066**	**306,870**	**8,618**	**49,222**	**47,217**	**225,502**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Nonrefundable credits—continued										Total refundable credits	
	Other nonrefundable credits—continued										Total	
	Credit for elderly and disabled		Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**69,845**	**5,292**	**42,531**	**189,368**	**97,790**	**42,321**	**248,052**	**1,652,554**	**88,559**	**139,929**	**35,486,880**	**112,737,204**
No adjusted gross income	3,231	725	0	0	0	0	* 5	* 24	0	0	1,266,548	4,825,591
$1 under $5,000	* 6,008	* 362	0	0	0	0	0	0	0	0	2,393,258	2,702,870
$5,000 under $10,000	* 4,955	* 363	0	0	0	0	0	0	0	0	3,616,528	6,652,832
$10,000 under $15,000	11,941	734	** 5,982	** 5,293	0	0	0	0	0	0	4,861,782	14,626,729
$15,000 under $20,000	** 43,710	** 3,108	0	0	0	0	** 4,001	** 3,152	0	0	4,071,065	19,755,479
$20,000 under $25,000	**	**	**	**	0	0	0	0	0	0	2,819,095	14,562,804
$25,000 under $30,000	0	0	**	**	0	0	**	**	* 3,003	* 2,928	2,635,890	12,452,199
$30,000 under $40,000	0	0	* 9,034	* 14,302	0	0	* 4,314	* 9,414	* 3,026	* 3,037	5,047,815	18,817,774
$40,000 under $50,000	0	0	* 4,037	* 12,041	**	**	7,061	18,563	13,364	17,957	3,089,270	8,296,675
$50,000 under $75,000	0	0	* 5,039	* 21,606	** 2,398	** 1,052	21,049	80,039	24,143	36,043	2,936,974	5,736,513
$75,000 under $100,000	0	0	* 7,033	* 45,448	9,190	3,668	23,420	134,277	19,395	36,912	1,078,454	1,771,437
$100,000 under $200,000	0	0	7,009	54,210	32,534	13,501	78,130	584,655	23,814	39,847	1,568,818	2,329,748
$200,000 under $500,000	0	0	** 3,568	** 28,034	38,624	16,646	74,835	553,932	1,626	3,045	90,349	199,224
$500,000 under $1,000,000	0	0	**	**	10,874	5,293	** 35,238	** 268,498	** 187	** 160	5,216	3,216
$1,000,000 under $1,500,000	0	0	497	3,687	2,578	1,251	**	**	**	**	1,639	1,146
$1,500,000 under $2,000,000	0	0	* 108	* 2,953	786	424	**	**	**	**	983	665
$2,000,000 under $5,000,000	0	0	171	1,317	634	390	**	**	**	**	1,691	819
$5,000,000 under $10,000,000	0	0	33	318	121	64	**	**	0	0	762	332
$10,000,000 or more	0	0	20	160	50	31	**	**	0	0	742	1,151
Taxable returns, total	**20,180**	**1,238**	**20,296**	**123,962**	**94,717**	**40,349**	**192,683**	**1,403,108**	**68,828**	**104,882**	**5,129,663**	**4,442,520**
No adjusted gross income	131	105	0	0	0	0	** 32	** 72	0	0	** 2,861	** 2,971
$1 under $5,000	** 11	** 7	0	0	0	0	0	0	0	0	**	**
$5,000 under $10,000	**	**	0	0	0	0	0	0	0	0	**	**
$10,000 under $15,000	**	**	0	0	0	0	0	0	0	0	138,125	17,085
$15,000 under $20,000	** 20,038	** 1,126	0	0	0	0	0	0	0	0	500,853	40,834
$20,000 under $25,000	**	**	0	0	0	0	0	0	0	0	135,702	26,740
$25,000 under $30,000	0	0	** 3,003	** 8,101	0	0	0	0	0	0	150,950	81,722
$30,000 under $40,000	0	0	0	0	0	0	**	**	0	0	543,268	426,866
$40,000 under $50,000	0	0	**	**	**	**	**	**	* 7,035	* 12,348	731,735	428,485
$50,000 under $75,000	0	0	* 4,029	* 17,214	** 2,355	** 1,036	* 2,988	* 10,951	21,123	30,888	850,115	870,630
$75,000 under $100,000	0	0	* 3,011	* 18,423	8,183	2,661	12,051	68,224	16,077	21,032	603,313	647,871
$100,000 under $200,000	0	0	5,938	46,314	30,518	12,559	67,830	504,095	22,801	37,752	1,382,667	1,723,974
$200,000 under $500,000	0	0	** 3,485	** 25,477	38,618	16,641	74,550	551,290	* 1,608	* 2,709	79,068	168,347
$500,000 under $1,000,000	0	0	**	**	10,874	5,293	** 35,234	** 268,477	** 184	** 154	5,193	2,888
$1,000,000 or more	0	0	829	8,435	4,169	2,160	**	**	**	**	5,813	4,108
Nontaxable returns, total	**49,666**	**4,054**	**22,236**	**65,405**	3,073	1,971	**55,369**	**249,446**	**19,731**	**35,047**	**30,357,217**	**108,294,684**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Total refundable credits—continued											
	Earned income credit		Refundable child tax credit or additional child tax credit		American opportunity credit		Net premium tax credit		Qualified sick and family leave credit for leave taken before April 1, 2021		Qualified sick and family leave credit for leave taken after March 31, 2021 and before October 1, 2021	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	**24,086,346**	**60,068,921**	**18,076,696**	**34,843,071**	**5,957,083**	**5,184,485**	**2,318,423**	**2,388,657**	**435,710**	**3,216,748**	**410,837**	**3,631,573**
No adjusted gross income	148,454	227,231	122,506	359,515	112,582	104,584	129,016	151,674	157,313	1,391,710	158,099	1,450,846
$1 under $5,000	2,030,906	982,279	372,316	298,001	220,193	186,985	129,934	113,791	47,389	385,822	46,432	452,553
$5,000 under $10,000	3,217,563	4,191,820	968,898	910,218	307,082	272,066	160,457	95,873	40,543	294,278	37,583	594,105
$10,000 under $15,000	4,381,555	10,167,731	2,073,499	3,058,445	440,993	397,765	223,206	152,129	63,096	334,722	58,196	286,779
$15,000 under $20,000	3,476,744	14,044,084	2,450,356	4,640,282	494,731	430,940	256,773	177,716	25,700	175,118	18,783	159,923
$20,000 under $25,000	2,145,339	9,453,542	1,942,767	4,175,224	437,126	381,469	226,080	189,616	19,069	121,880	18,058	111,079
$25,000 under $30,000	1,969,281	7,527,281	1,883,431	4,109,577	367,370	302,216	211,366	190,487	13,796	86,651	13,810	100,993
$30,000 under $40,000	4,017,723	10,197,716	3,531,967	7,311,778	651,157	552,044	316,584	300,902	20,885	106,746	19,900	146,076
$40,000 under $50,000	2,239,969	2,928,109	1,929,691	4,319,522	464,892	381,454	225,430	277,627	12,964	103,457	13,033	95,843
$50,000 under $75,000	458,813	349,129	1,948,168	3,801,285	779,153	702,930	266,205	395,977	14,604	92,911	8,367	86,948
$75,000 under $100,000	0	0	472,995	917,607	513,619	424,862	87,871	135,923	10,460	67,314	10,556	80,913
$100,000 under $200,000	0	0	302,595	771,488	1,168,183	1,047,168	80,609	190,533	8,803	54,261	6,925	63,190
$200,000 under $500,000	0	0	77,214	169,667	0	0	4,877	16,385	806	855	600	979
$500,000 under $1,000,000	0	0	294	462	0	0	0	0	** 257	** 899	** 496	** 1,345
$1,000,000 under $1,500,000	0	0	0	0	0	0	** 14	** 25	0	0	**	**
$1,500,000 under $2,000,000	0	0	0	0	0	0	0	0	**	**	**	**
$2,000,000 under $5,000,000	0	0	0	0	0	0	**	**	* 15	* 76	**	**
$5,000,000 under $10,000,000	0	0	0	0	0	0	0	0	** 11	** 48	**	**
$10,000,000 or more	0	0	0	0	0	0	0	0	**	**	**	**
Taxable returns, total	**1,118,362**	**302,827**	**354,409**	**845,600**	**2,577,618**	**2,086,520**	**761,891**	**491,176**	**14,061**	**15,256**	**8,739**	**14,077**
No adjusted gross income	** 1,097	** 967	30	115	** 1,185	** 1,140	* 543	* 490	0	0	0	0
$1 under $5,000	0	0	0	0	**	**	0	0	0	0	0	0
$5,000 under $10,000	**	**	0	0	0	0	0	0	0	0	0	0
$10,000 under $15,000	135,122	16,988	0	0	0	0	* 5,125	* 97	0	0	0	0
$15,000 under $20,000	432,214	32,302	0	0	11,053	1,312	67,556	6,612	0	0	0	0
$20,000 under $25,000	** 27,169	** 4,871	0	0	31,292	6,428	76,934	16,888	** 4,292	** 3,310	** 3,321	** 3,077
$25,000 under $30,000	**	**	0	0	46,321	13,585	77,494	28,785	**	**	0	0
$30,000 under $40,000	147,067	125,458	* 5,158	* 7,736	200,675	133,337	126,466	61,203	**	**	0	0
$40,000 under $50,000	360,127	117,411	12,255	22,799	205,740	153,752	120,188	66,906	**	**	**	**
$50,000 under $75,000	15,566	4,831	57,298	125,864	510,661	427,053	157,031	122,288	* 2,044	* 1,574	**	**
$75,000 under $100,000	0	0	59,823	136,920	439,269	345,610	60,863	62,825	* 2,323	* 1,362	* 2,023	* 4,692
$100,000 under $200,000	0	0	153,573	412,474	1,131,422	1,004,302	64,828	108,818	* 4,337	* 7,378	* 2,323	* 4,217
$200,000 under $500,000	0	0	65,990	139,259	0	0	4,848	16,237	* 787	* 699	* 584	* 841
$500,000 under $1,000,000	0	0	* 283	* 432	0	0	0	0	* 235	* 690	** 488	** 1,250
$1,000,000 or more	0	0	0	0	0	0	* 14	* 26	43	242	**	**
Nontaxable returns, total	**22,967,984**	**59,766,094**	**17,722,287**	**33,997,471**	**3,379,464**	**3,097,965**	**1,556,532**	**1,897,481**	**421,650**	**3,201,492**	**402,098**	**3,617,497**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax credits—continued								Income tax after credits		Net investment income tax	
	Refundable credits used to offset income tax before credits											
	Total		Earned income credit used to offset income tax before credits		Refundable child tax credit or additional child tax credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**7,867,360**	**6,223,030**	**2,869,112**	**908,014**	**512,481**	**1,173,129**	**3,039,310**	**2,305,411**	**110,611,880**	**2,098,923,017**	**7,140,565**	**40,994,087**
No adjusted gross income	883	1,532	* 112	* 453	** 2,051	** 1,032	** 2,196	** 1,141	3,843	128,418	0	0
$1 under $5,000	* 2,973	* 1,377	** 2,955	** 942	0	0	**	**	105,475	18,734	0	0
$5,000 under $10,000	* 3,003	* 1,978	**	**	**	**	0	0	119,109	41,423	0	0
$10,000 under $15,000	713,818	60,441	675,795	57,547	**	**	**	**	1,370,355	188,178	0	0
$15,000 under $20,000	711,471	109,843	559,000	65,028	* 6,031	* 2,518	19,127	2,210	4,429,442	1,735,910	** 7	** 442
$20,000 under $25,000	287,506	113,377	90,812	21,171	* 3,988	* 3,186	47,440	9,232	4,393,888	3,804,019	**	**
$25,000 under $30,000	495,427	240,375	157,979	67,756	14,384	9,431	155,591	39,793	4,801,988	6,376,403	0	0
$30,000 under $40,000	1,326,887	961,986	702,583	456,016	32,989	34,819	349,410	222,423	10,791,931	21,322,189	**	**
$40,000 under $50,000	1,118,702	700,503	651,849	230,175	53,620	92,831	256,957	174,270	10,680,343	30,308,339	** 120,073	** 39,216
$50,000 under $75,000	1,040,556	1,183,851	28,030	8,927	96,604	248,137	599,081	479,895	21,378,035	100,103,566	**	**
$75,000 under $100,000	660,023	796,112	0	0	72,406	196,768	465,418	364,085	14,549,341	113,079,178	**	**
$100,000 under $200,000	1,410,842	1,874,262	0	0	158,941	442,733	1,144,091	1,012,362	25,543,182	397,720,446	**	**
$200,000 under $500,000	84,261	170,329	0	0	71,183	141,241	0	0	9,975,881	478,105,230	** 7,020,486	** 40,954,429
$500,000 under $1,000,000	** 5,955	** 3,286	0	0	* 283	* 432	0	0	1,667,357	254,284,854	**	**
$1,000,000 under $1,500,000	1,637	1,146	0	0	0	0	0	0	359,534	110,819,453	**	**
$1,500,000 under $2,000,000	982	661	0	0	0	0	0	0	147,558	67,287,429	**	**
$2,000,000 under $5,000,000	1,691	819	0	0	0	0	0	0	207,401	166,026,539	**	**
$5,000,000 under $10,000,000	**	**	0	0	0	0	0	0	52,747	96,475,701	**	**
$10,000,000 or more	742	1,151	0	0	0	0	0	0	34,472	251,097,008	**	**
Taxable returns, total	**5,129,663**	**4,442,520**	**1,118,362**	**302,827**	**354,409**	**845,600**	**2,577,618**	**2,086,520**	**110,611,880**	**2,098,923,017**	**7,136,365**	**40,993,368**
No adjusted gross income	** 2,861	** 2,971	** 1,097	** 967	30	115	** 1,185	** 1,140	3,843	128,418	0	0
$1 under $5,000	**	**	0	0	0	0	**	**	105,475	18,734	0	0
$5,000 under $10,000	**	**	**	**	0	0	0	0	119,109	41,423	0	0
$10,000 under $15,000	138,125	17,085	135,122	16,988	0	0	0	0	1,370,355	188,178	0	0
$15,000 under $20,000	500,853	40,834	432,214	32,302	0	0	11,053	1,312	4,429,442	1,735,910	** 7	** 442
$20,000 under $25,000	135,702	26,740	** 27,169	** 4,871	0	0	31,292	6,428	4,393,888	3,804,019	**	**
$25,000 under $30,000	150,950	81,722	**	**	0	0	46,321	13,585	4,801,988	6,376,403	0	0
$30,000 under $40,000	543,268	426,866	147,067	125,458	* 5,158	* 7,736	200,675	133,337	10,791,931	21,322,189	**	**
$40,000 under $50,000	731,735	428,485	360,127	117,411	12,255	22,799	205,740	153,752	10,680,343	30,308,339	** 120,062	** 39,209
$50,000 under $75,000	850,115	870,630	15,566	4,831	57,298	125,864	510,661	427,053	21,378,035	100,103,566	**	**
$75,000 under $100,000	603,313	647,871	0	0	59,823	136,920	439,269	345,610	14,549,341	113,079,178	**	**
$100,000 under $200,000	1,382,667	1,723,974	0	0	153,573	412,474	1,131,422	1,004,302	25,543,182	397,720,446	**	**
$200,000 under $500,000	79,068	168,347	0	0	65,990	139,259	0	0	9,975,881	478,105,230	** 7,016,296	** 40,953,718
$500,000 under $1,000,000	5,193	2,888	0	0	* 283	* 432	0	0	1,667,357	254,284,854	**	**
$1,000,000 or more	5,813	4,108	0	0	0	0	0	0	801,712	691,706,129	**	**
Nontaxable returns, total	**2,737,696**	**1,780,510**	**1,750,750**	**605,188**	**158,072**	**327,529**	**461,691**	**218,892**	**0**	**0**	**4,200**	**719**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Total income tax		All other taxes									
			Total		Self-employment tax		Social Security taxes on tip income		Uncollected Social Security tax		Total additional Social Security and Medicare tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**110,640,128**	**2,139,922,072**	**36,666,212**	**111,568,188**	**22,434,877**	**81,017,483**	**84,910**	**16,467**	**60,035**	**31,667**	**142,177**	**48,084**
No adjusted gross income	3,843	128,418	306,957	722,277	204,917	621,669	**	**	* 342	* 327	* 877	* 343
$1 under $5,000	105,475	18,734	1,586,391	700,022	1,440,763	656,176	** 4,548	** 91	* 3,003	* 256	* 7,016	* 332
$5,000 under $10,000	119,109	41,423	1,752,611	1,627,677	1,557,553	1,565,630	* 9,083	* 323	* 5,022	* 1,038	14,105	1,361
$10,000 under $15,000	1,370,355	188,178	2,551,543	3,535,767	2,267,677	3,426,488	15,041	2,154	* 5,046	* 1,772	20,087	3,926
$15,000 under $20,000	4,429,445	1,736,237	2,214,305	3,837,415	1,891,253	3,703,046	8,375	2,099	* 7,065	* 5,810	15,440	7,909
$20,000 under $25,000	4,393,888	3,804,019	1,555,416	2,742,773	1,142,933	2,574,908	* 9,034	* 1,467	* 4,013	* 1,339	13,047	2,806
$25,000 under $30,000	4,801,988	6,376,403	1,479,252	2,747,020	973,805	2,476,852	* 4,037	* 2,202	* 4,532	* 4,365	* 8,025	* 6,529
$30,000 under $40,000	10,791,934	21,322,304	2,576,710	5,061,825	1,526,397	4,351,717	* 6,395	* 368	* 4,005	* 1,120	10,400	1,489
$40,000 under $50,000	10,680,343	30,309,343	2,204,876	4,473,418	1,239,534	3,557,602	* 7,065	* 3,469	** 7,226	** 5,383	11,269	7,996
$50,000 under $75,000	21,378,339	100,103,598	3,990,915	9,612,933	2,326,391	7,217,146	* 7,014	* 874	**	**	* 8,023	* 1,730
$75,000 under $100,000	14,549,648	113,079,420	2,738,321	8,102,502	1,683,765	6,158,169	* 4,059	* 141	8,032	3,903	12,092	4,045
$100,000 under $200,000	25,547,389	397,758,377	5,625,123	20,505,504	3,518,141	16,428,274	7,128	379	** 11,030	** 4,527	13,195	1,903
$200,000 under $500,000	9,992,304	483,056,987	6,134,140	21,100,294	1,917,432	14,479,678	** 3,111	** 2,713	**	**	** 7,871	** 5,705
$500,000 under $1,000,000	1,672,148	260,282,198	1,317,139	10,279,763	456,662	5,718,794	**	**	**	**	**	**
$1,000,000 under $1,500,000	360,444	114,003,393	282,594	3,948,310	119,584	2,139,481	0	0	259	71	259	71
$1,500,000 under $2,000,000	148,056	69,338,677	116,963	2,212,716	54,671	1,207,909	** 19	** 185	* 122	* 101	* 125	* 102
$2,000,000 under $5,000,000	207,905	171,825,620	162,455	4,586,007	76,822	2,326,253	**	**	240	1,032	246	1,034
$5,000,000 under $10,000,000	52,913	100,262,125	42,311	2,209,009	21,513	995,572	0	0	52	537	52	537
$10,000,000 or more	34,604	266,286,618	28,189	3,562,956	15,064	1,412,120	**	**	47	84	49	266
Taxable returns, total	**110,640,128**	**2,139,922,072**	**24,520,297**	**90,895,331**	**12,389,125**	**61,837,513**	**43,551**	**7,388**	**32,979**	**14,322**	**74,306**	**21,699**
No adjusted gross income	3,843	128,418	2,270	27,036	1,900	20,986	0	0	0	0	0	0
$1 under $5,000	105,475	18,734	11,570	2,407	* 8,025	* 1,564	0	0	0	0	0	0
$5,000 under $10,000	119,109	41,423	20,064	9,713	10,464	7,511	0	0	0	0	0	0
$10,000 under $15,000	1,370,355	188,178	152,066	168,959	107,830	160,460	* 4,037	* 346	** 5,022	** 2,568	* 5,046	* 436
$15,000 under $20,000	4,429,445	1,736,237	574,640	793,943	419,122	753,493	* 3,029	* 247	**	**	* 6,056	* 2,615
$20,000 under $25,000	4,393,888	3,804,019	626,894	945,071	414,926	880,721	** 7,040	** 335	**	**	** 8,025	** 444
$25,000 under $30,000	4,801,988	6,376,403	706,997	1,106,468	403,037	935,213	**	**	0	0	**	**
$30,000 under $40,000	10,791,934	21,322,304	1,512,070	2,596,992	791,174	2,078,856	* 2,358	* 33	* 2,979	* 1,032	* 5,337	* 1,066
$40,000 under $50,000	10,680,343	30,309,343	1,511,765	2,675,712	751,481	1,950,892	* 6,055	* 2,153	** 6,219	** 1,438	9,252	2,734
$50,000 under $75,000	21,378,339	100,103,598	3,278,649	7,447,491	1,840,252	5,317,508	* 7,014	* 874	**	**	* 8,023	* 1,730
$75,000 under $100,000	14,549,648	113,079,420	2,521,135	7,302,522	1,535,707	5,485,653	* 4,059	* 141	* 7,026	* 2,942	11,085	3,083
$100,000 under $200,000	25,547,389	397,758,377	5,525,652	19,979,873	3,447,771	16,007,742	* 6,828	* 361	** 11,014	** 4,516	12,893	1,882
$200,000 under $500,000	9,992,304	483,056,987	6,127,497	21,051,146	1,913,463	14,442,445	** 3,111	** 2,713	**	**	** 7,857	** 5,696
$500,000 under $1,000,000	1,672,148	260,282,198	1,316,747	10,275,063	456,459	5,715,940	**	**	**	**	**	**
$1,000,000 or more	803,922	721,716,433	632,282	16,512,934	287,514	8,078,527	* 20	* 186	720	1,826	731	2,011
Nontaxable returns, total	**0**	**0**	**12,145,914**	**20,672,856**	**10,045,752**	**19,179,971**	**41,358**	**9,079**	**27,056**	**17,345**	**67,871**	**26,386**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	All other taxes—continued											
	Uncollected Social Security and Medicare tax on tips or group-term life insurance		Interest on deferred tax on gain from certain installment sales		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Total additional Medicare tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**605,857**	**266,640**	**9,783**	**316,701**	**4,788,972**	**5,646,079**	**226,516**	**1,353,946**	**458,968**	**227,222**	**6,973,863**	**15,086,713**
No adjusted gross income	699	523	** 211	** 7,692	16,428	17,131	** 1,495	** 21,372	8,142	4,032	15,292	28,468
$1 under $5,000	* 5,355	* 370	**	**	47,210	11,926	**	**	* 3,003	* 1,502	1,075	1,965
$5,000 under $10,000	11,900	1,574	0	0	90,486	16,452	4,935	3,427	10,976	4,848	2,017	1,857
$10,000 under $15,000	28,162	5,801	0	0	115,825	24,430	* 5,911	* 3,050	11,369	7,334	128	517
$15,000 under $20,000	27,157	3,952	0	0	154,184	49,472	9,201	5,357	13,085	5,348	98	174
$20,000 under $25,000	25,117	8,122	**	**	144,363	51,489	10,938	13,269	6,619	2,781	1,660	2,757
$25,000 under $30,000	26,284	14,540	0	0	193,647	91,231	* 3,943	* 2,172	10,359	4,362	2,542	688
$30,000 under $40,000	48,616	16,325	* 5	* 58	359,783	161,341	11,942	20,269	26,824	10,832	4,386	3,014
$40,000 under $50,000	43,540	12,817	0	0	401,289	204,800	6,020	8,144	29,533	15,103	3,140	3,238
$50,000 under $75,000	79,156	26,508	* 1,009	* 1,642	807,928	617,724	13,293	43,616	76,142	38,267	7,670	8,498
$75,000 under $100,000	62,069	27,362	* 8	* 29	609,289	589,819	7,324	11,968	61,970	32,370	11,162	8,722
$100,000 under $200,000	173,146	66,652	19	535	1,238,848	1,921,706	28,532	120,098	154,175	71,919	424,470	126,206
$200,000 under $500,000	60,470	67,809	** 3,693	** 19,429	523,689	1,564,004	51,009	292,569	42,118	21,287	4,757,570	3,832,646
$500,000 under $1,000,000	9,888	9,617	**	**	63,068	220,973	35,022	267,732	** 4,654	** 7,238	1,183,684	3,905,183
$1,000,000 under $1,500,000	1,961	1,646	1,038	20,261	12,094	57,198	12,362	105,574	**	**	252,480	1,591,694
$1,500,000 under $2,000,000	910	364	506	10,880	4,153	17,435	5,771	60,419	**	**	102,943	902,412
$2,000,000 under $5,000,000	1,087	2,064	1,438	54,500	5,022	16,346	10,708	146,392	**	**	142,138	1,988,340
$5,000,000 under $10,000,000	209	256	764	55,397	1,076	6,252	4,119	75,876	**	**	36,911	1,020,349
$10,000,000 or more	133	339	1,091	146,279	590	6,350	3,990	152,642	**	**	24,499	1,659,984
Taxable returns, total	**504,958**	**223,986**	**9,531**	**308,191**	**3,868,249**	**5,230,241**	**161,098**	**1,252,674**	**355,476**	**178,269**	**6,939,324**	**15,037,818**
No adjusted gross income	** 1,539	** 426	16	516	** 1,009	** 191	56	1,999	0	0	594	3,501
$1 under $5,000	0	0	0	0	**	**	0	0	0	0	0	0
$5,000 under $10,000	**	**	0	0	9,065	1,398	0	0	0	0	** 392	** 442
$10,000 under $15,000	* 5,046	* 431	0	0	22,057	4,900	0	0	0	0	**	**
$15,000 under $20,000	12,062	419	0	0	71,455	22,698	0	0	**	**	**	**
$20,000 under $25,000	14,064	4,079	0	0	64,391	17,430	** 2,025	** 6,640	0	0	* 145	* 70
$25,000 under $30,000	20,088	10,955	0	0	107,855	53,441	0	0	** 5,037	** 2,266	* 1,097	* 356
$30,000 under $40,000	32,169	5,993	0	0	205,735	92,683	**	**	11,377	4,440	* 1,595	* 1,318
$40,000 under $50,000	39,509	8,834	0	0	290,322	150,216	0	0	19,790	9,881	1,199	2,158
$50,000 under $75,000	74,122	25,245	** 1,016	** 1,651	692,715	527,233	5,979	34,508	61,616	31,249	6,395	7,305
$75,000 under $100,000	60,927	25,206	**	**	569,626	565,596	* 4,205	* 5,222	57,764	30,522	9,765	6,196
$100,000 under $200,000	170,817	60,357	**	**	1,224,927	1,909,459	26,076	107,393	153,163	71,411	420,871	121,237
$200,000 under $500,000	60,428	67,758	** 3,668	** 18,927	523,144	1,562,109	50,809	288,876	42,077	21,264	4,754,955	3,829,244
$500,000 under $1,000,000	9,888	9,617	**	**	63,041	220,461	35,012	267,521	** 4,650	** 7,236	1,183,459	3,904,367
$1,000,000 or more	4,300	4,666	4,831	287,097	22,907	102,426	36,936	540,514	**	**	558,857	7,161,624
Nontaxable returns, total	**100,899**	**42,655**	**251**	**8,511**	**920,723**	**415,838**	**65,418**	**101,273**	**103,492**	**48,953**	**34,539**	**48,895**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	All other taxes—continued		Refundable credits used to offset all other taxes								Total tax liability	
	Total additional taxes		Total		Earned income credit used to offset other taxes		Refundable child tax credit or additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**372,249**	**518,445**	**8,913,792**	**12,296,521**	**7,086,706**	**8,848,310**	**1,643,128**	**2,291,289**	**382,011**	**207,332**	**116,294,699**	**2,238,645,554**
No adjusted gross income	1,278	3,419	104,612	115,023	70,136	53,860	** 144,675	** 178,014	** 102,843	** 30,638	248,581	728,978
$1 under $5,000	* 5,540	* 839	717,222	225,980	** 1,672,718	** 880,108	33,246	11,768	**	**	1,365,876	488,932
$5,000 under $10,000	* 3,010	* 938	1,130,536	789,706	**	**	**	**	34,921	18,610	1,217,123	868,870
$10,000 under $15,000	* 3,523	* 5,455	1,963,731	2,254,051	1,800,403	2,008,151	**	**	**	**	2,344,677	1,446,318
$15,000 under $20,000	* 4,013	* 3,361	1,434,297	2,516,889	1,307,748	2,315,596	51,992	82,111	34,580	18,125	4,775,514	3,034,944
$20,000 under $25,000	* 5,002	* 571	700,967	1,346,799	553,892	1,107,847	103,707	159,017	30,897	14,551	4,687,400	5,182,358
$25,000 under $30,000	12,037	2,021	585,216	1,194,507	429,209	863,017	131,997	220,535	36,731	19,346	5,058,563	7,912,506
$30,000 under $40,000	22,203	9,731	885,146	1,675,025	697,910	1,116,356	286,004	422,681	51,157	26,280	11,133,763	24,666,122
$40,000 under $50,000	28,565	11,866	589,817	1,013,113	447,722	445,236	268,640	436,232	29,322	17,941	10,954,616	33,701,959
$50,000 under $75,000	58,152	24,225	572,887	818,937	106,967	58,139	441,068	550,968	62,993	41,976	21,751,169	108,772,786
$75,000 under $100,000	45,510	24,827	162,981	238,852	0	0	129,723	150,416	22,380	14,640	14,673,945	120,861,053
$100,000 under $200,000	110,711	61,442	63,050	102,867	0	0	48,770	74,898	6,825	5,224	25,609,760	418,063,537
$200,000 under $500,000	54,191	61,864	3,322	4,767	0	0	3,303	4,645	0	0	9,997,035	504,129,803
$500,000 under $1,000,000	10,238	20,641	** 8	** 6	0	0	* 3	* 3	0	0	1,672,532	270,560,200
$1,000,000 under $1,500,000	2,263	8,528	**	**	0	0	0	0	0	0	360,540	117,951,458
$1,500,000 under $2,000,000	1,453	5,905	**	**	0	0	0	0	0	0	148,101	71,551,339
$2,000,000 under $5,000,000	2,500	36,101	0	0	0	0	0	0	0	0	207,962	176,406,367
$5,000,000 under $10,000,000	1,027	51,961	0	0	0	0	0	0	0	0	52,928	102,466,954
$10,000,000 or more	1,032	184,750	0	0	0	0	0	0	0	0	34,614	269,851,068
Taxable returns, total	**329,688**	**494,531**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**110,640,128**	**2,230,637,312**
No adjusted gross income	27	22	0	0	0	0	0	0	0	0	3,843	155,454
$1 under $5,000	* 2,537	* 40	0	0	0	0	0	0	0	0	105,475	21,174
$5,000 under $10,000	** 3,034	** 786	0	0	0	0	0	0	0	0	119,109	51,136
$10,000 under $15,000	**	**	0	0	0	0	0	0	0	0	1,370,355	357,137
$15,000 under $20,000	**	**	0	0	0	0	0	0	0	0	4,429,445	2,529,171
$20,000 under $25,000	* 1,998	* 133	0	0	0	0	0	0	0	0	4,393,888	4,749,090
$25,000 under $30,000	* 6,032	* 1,250	0	0	0	0	0	0	0	0	4,801,988	7,481,613
$30,000 under $40,000	17,156	8,930	0	0	0	0	0	0	0	0	10,791,934	23,914,856
$40,000 under $50,000	22,305	10,325	0	0	0	0	0	0	0	0	10,680,343	32,975,174
$50,000 under $75,000	50,957	20,904	0	0	0	0	0	0	0	0	21,378,339	107,520,084
$75,000 under $100,000	44,483	23,082	0	0	0	0	0	0	0	0	14,549,648	120,351,421
$100,000 under $200,000	108,565	59,711	0	0	0	0	0	0	0	0	25,547,389	417,667,421
$200,000 under $500,000	54,097	61,624	0	0	0	0	0	0	0	0	9,992,304	504,086,869
$500,000 under $1,000,000	10,227	20,487	0	0	0	0	0	0	0	0	1,672,148	270,555,528
$1,000,000 or more	8,269	287,236	0	0	0	0	0	0	0	0	803,922	738,221,184
Nontaxable returns, total	**42,561**	**23,914**	**8,913,792**	**12,296,521**	**7,086,706**	**8,848,310**	**1,643,128**	**2,291,289**	**382,011**	**207,332**	**5,654,571**	**8,008,242**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Income tax withheld from Form W-2		Income tax withheld from Form 1099		Income tax withheld from other forms		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**141,172,647**	**2,365,774,824**	**137,845,727**	**1,566,742,898**	**120,463,527**	**1,363,255,151**	**32,364,226**	**182,759,766**	**6,281,577**	**16,932,599**	**10,533,943**	**581,222,117**
No adjusted gross income	704,020	7,425,925	556,750	2,931,548	328,249	2,196,333	258,572	695,216	20,553	35,067	125,305	2,848,693
$1 under $5,000	3,733,597	1,750,828	3,617,187	1,206,580	3,083,225	606,087	569,737	582,081	21,457	13,982	103,950	355,754
$5,000 under $10,000	6,030,337	3,775,949	5,914,279	2,563,984	5,271,165	1,791,436	777,473	749,225	26,136	12,868	81,498	286,978
$10,000 under $15,000	6,927,553	6,163,807	6,759,721	4,912,782	5,793,857	3,537,083	1,170,678	1,286,798	38,149	60,864	136,856	515,600
$15,000 under $20,000	6,992,676	8,299,731	6,865,042	7,124,378	5,944,888	5,558,847	1,259,792	1,497,494	43,455	47,051	134,358	470,641
$20,000 under $25,000	6,798,142	10,992,074	6,686,705	9,758,179	5,872,650	7,854,843	1,180,098	1,817,195	29,006	33,273	130,422	519,922
$25,000 under $30,000	7,121,166	14,384,061	7,000,385	13,274,243	6,166,937	11,094,986	1,253,342	2,079,959	28,284	22,763	157,965	650,974
$30,000 under $40,000	14,564,748	39,502,048	14,344,170	37,207,021	12,836,067	32,089,310	2,442,234	4,810,964	58,507	88,577	327,152	1,459,874
$40,000 under $50,000	12,603,689	47,652,792	12,432,619	45,684,313	11,085,307	39,514,549	2,347,456	5,901,717	50,778	87,256	324,298	1,538,298
$50,000 under $75,000	23,050,382	136,668,804	22,632,311	129,333,961	19,638,163	108,873,552	5,322,509	19,433,288	143,578	443,160	1,087,540	6,119,982
$75,000 under $100,000	14,842,359	139,528,577	14,561,323	130,213,748	12,399,121	106,642,311	4,315,871	22,296,676	96,764	879,294	1,092,912	8,184,921
$100,000 under $200,000	25,481,065	439,571,634	24,841,081	395,608,387	21,447,286	326,799,219	8,083,739	66,170,997	456,088	1,338,642	3,021,741	38,315,446
$200,000 under $500,000	9,879,647	491,515,713	9,440,740	391,613,780	8,557,820	344,854,280	2,863,061	42,670,738	3,750,435	3,496,439	2,443,837	83,330,975
$500,000 under $1,000,000	1,649,182	257,321,917	1,511,549	159,526,769	1,401,148	147,835,311	362,934	8,055,946	1,051,245	3,579,524	797,065	79,106,961
$1,000,000 under $1,500,000	355,562	114,028,312	311,774	54,651,985	291,674	51,304,775	73,004	1,930,250	213,661	1,416,643	231,892	46,398,651
$1,500,000 under $2,000,000	145,959	70,852,172	125,095	29,087,734	117,559	27,635,322	28,108	713,953	84,416	738,407	105,705	32,292,801
$2,000,000 under $5,000,000	205,618	178,649,990	173,039	63,344,186	161,271	60,419,041	39,205	1,219,240	117,758	1,703,403	158,141	86,336,621
$5,000,000 under $10,000,000	52,546	106,864,490	43,590	33,054,415	40,883	31,750,577	9,901	397,232	30,628	888,273	43,285	51,843,126
$10,000,000 or more	34,401	290,825,999	28,368	55,644,904	26,257	52,897,291	6,513	450,797	20,679	2,047,113	30,020	140,645,899
Taxable returns, total	**107,205,169**	**2,304,181,940**	**104,784,057**	**1,517,983,461**	**91,068,693**	**1,322,372,275**	**27,083,681**	**175,450,091**	**6,083,310**	**16,513,890**	**9,576,791**	**572,644,270**
No adjusted gross income	2,860	247,344	2,426	55,320	2,113	51,550	442	1,889	** 1,671	** 1,225	1,386	145,693
$1 under $5,000	43,414	22,439	36,257	14,331	26,194	4,623	14,069	9,707	**	**	* 4,124	* 4,399
$5,000 under $10,000	84,975	38,138	72,282	24,297	62,917	12,674	17,115	10,913	**	**	* 7,598	* 6,082
$10,000 under $15,000	1,226,017	1,172,967	1,208,016	891,595	1,125,927	748,621	107,692	106,914	* 7,044	* 27,940	21,205	113,800
$15,000 under $20,000	3,956,164	4,952,450	3,901,330	4,272,869	3,333,659	3,315,981	745,158	917,931	20,047	21,026	60,917	120,361
$20,000 under $25,000	4,062,775	7,093,744	3,996,698	6,275,777	3,513,018	5,190,977	663,737	1,026,433	20,401	17,294	75,330	236,671
$25,000 under $30,000	4,525,651	10,091,941	4,458,647	9,363,340	3,915,977	7,888,566	780,191	1,394,850	16,014	12,187	86,421	361,972
$30,000 under $40,000	10,298,258	30,441,893	10,143,741	28,757,325	8,800,465	24,255,252	2,004,077	4,252,326	38,087	42,613	240,200	987,903
$40,000 under $50,000	10,348,101	41,153,894	10,218,323	39,698,332	8,963,591	33,984,015	2,091,557	5,504,589	38,985	43,835	267,295	1,152,720
$50,000 under $75,000	20,879,800	127,868,975	20,517,399	121,467,186	17,609,651	101,543,321	5,052,056	18,944,317	132,773	418,998	994,497	5,312,777
$75,000 under $100,000	14,272,527	135,646,776	14,018,482	127,191,844	11,894,169	103,955,832	4,212,912	21,991,882	91,471	863,755	1,049,685	7,378,683
$100,000 under $200,000	25,196,413	436,086,763	24,587,008	393,341,078	21,231,228	324,868,188	8,014,996	65,887,887	451,695	1,306,239	2,963,598	37,222,095
$200,000 under $500,000	9,866,514	491,075,735	9,431,282	391,451,096	8,551,534	344,739,895	2,860,224	42,644,671	3,747,536	3,474,928	2,438,913	83,088,320
$500,000 under $1,000,000	1,648,005	257,179,639	1,510,572	159,427,010	1,400,785	147,821,906	362,802	8,052,094	1,050,557	3,497,202	796,776	79,069,649
$1,000,000 or more	793,696	761,109,242	681,596	235,752,060	637,464	223,990,876	156,654	4,703,687	467,030	6,786,648	568,845	357,443,145
Nontaxable returns, total	**33,967,478**	**61,592,885**	**33,061,670**	**48,759,437**	**29,394,834**	**40,882,876**	**5,280,544**	**7,309,675**	**198,267**	**418,709**	**957,152**	**8,577,847**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax payments—continued						Refundable credits refundable portion					
	Payments with request for extension of filing time		Excess Social Security taxes withheld		Credit for federal tax on gasoline and special fuels		Total		Earned income credit refundable portion		Refundable child tax credit or additional child tax credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	**2,094,039**	**203,886,329**	**2,122,720**	**5,858,921**	**568,926**	**7,187,735**	**27,444,265**	**94,217,653**	**20,524,486**	**50,312,596**	**16,745,784**	**31,378,653**
No adjusted gross income	26,799	654,706	4,670	10,900	50,198	960,043	1,204,217	4,709,036	103,340	172,918	110,731	318,989
$1 under $5,000	19,809	48,621	* 308	* 534	16,813	124,820	1,968,423	2,475,513	1,599,708	797,389	353,913	286,233
$5,000 under $10,000	30,650	27,491	* 1,124	* 215	48,790	847,229	3,097,503	5,861,148	2,711,963	3,495,660	935,987	875,805
$10,000 under $15,000	23,703	50,710	* 2,009	* 141	75,481	593,556	4,140,504	12,312,236	3,696,177	8,102,033	2,008,110	2,954,339
$15,000 under $20,000	15,330	47,511	4,063	355	54,989	631,286	3,384,679	17,128,747	2,896,343	11,663,460	2,412,843	4,555,653
$20,000 under $25,000	14,752	55,460	* 5,205	* 335	59,052	619,189	2,552,660	13,102,628	2,032,664	8,324,524	1,880,159	4,013,021
$25,000 under $30,000	31,880	75,434	3,465	1,614	36,914	359,816	2,350,319	11,017,316	1,880,747	6,596,508	1,811,425	3,879,611
$30,000 under $40,000	49,238	138,585	4,607	6,948	48,256	622,624	4,253,851	16,180,763	3,596,757	8,625,344	3,382,512	6,854,277
$40,000 under $50,000	42,726	121,731	3,301	559	36,230	295,481	2,138,775	6,583,060	1,628,821	2,252,698	1,748,812	3,790,459
$50,000 under $75,000	119,882	520,645	8,025	2,273	51,757	617,874	1,794,977	3,733,725	377,967	282,063	1,628,849	3,002,181
$75,000 under $100,000	133,289	958,968	7,106	11,814	28,044	133,175	393,308	736,474	0	0	339,585	570,423
$100,000 under $200,000	454,480	3,712,592	619,604	730,126	42,048	1,157,145	155,284	352,619	0	0	123,150	253,856
$200,000 under $500,000	572,400	12,895,539	1,150,906	3,406,587	13,326	200,395	9,745	24,129	0	0	9,696	23,781
$500,000 under $1,000,000	280,087	17,419,814	215,584	1,159,887	** 7,027	** 25,103	** 22	** 258	0	0	10	26
$1,000,000 under $1,500,000	98,366	12,723,239	41,655	222,715	**	**	**	**	0	0	0	0
$1,500,000 under $2,000,000	49,443	9,354,490	17,385	102,717	**	**	**	**	0	0	0	0
$2,000,000 under $5,000,000	83,635	28,801,577	23,131	133,952	**	**	0	0	0	0	0	0
$5,000,000 under $10,000,000	26,780	21,878,892	6,262	38,248	**	**	**	**	0	0	0	0
$10,000,000 or more	20,789	94,400,324	4,310	28,999	**	**	0	0	0	0	0	0
Taxable returns, total	**1,947,860**	**202,741,519**	**2,099,072**	**5,829,979**	**242,455**	**4,421,125**	**0**	**0**	**0**	**0**	**0**	**0**
No adjusted gross income	323	46,021	** 2,076	** 291	* 6	* 93	0	0	0	0	0	0
$1 under $5,000	* 4,044	* 3,709	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	* 6,404	* 7,759	0	0	0	0	0	0	0	0	0	0
$10,000 under $15,000	* 9,036	* 22,835	0	0	* 6,894	* 131,365	0	0	0	0	0	0
$15,000 under $20,000	* 6,059	* 4,572	**	**	21,133	546,320	0	0	0	0	0	0
$20,000 under $25,000	11,078	36,009	* 2,192	* 242	24,932	523,884	0	0	0	0	0	0
$25,000 under $30,000	19,146	37,799	* 1,090	* 403	17,203	322,418	0	0	0	0	0	0
$30,000 under $40,000	35,310	97,449	* 3,035	* 6	25,361	568,510	0	0	0	0	0	0
$40,000 under $50,000	37,151	87,176	* 3,063	* 138	23,817	223,170	0	0	0	0	0	0
$50,000 under $75,000	110,420	447,969	7,770	1,357	38,239	592,391	0	0	0	0	0	0
$75,000 under $100,000	129,751	922,695	6,960	11,056	23,696	131,923	0	0	0	0	0	0
$100,000 under $200,000	448,630	3,595,874	614,188	725,061	40,980	1,156,840	0	0	0	0	0	0
$200,000 under $500,000	571,526	12,864,510	1,150,426	3,405,181	13,193	199,450	0	0	0	0	0	0
$500,000 under $1,000,000	280,013	17,415,052	215,553	1,159,780	** 7,000	** 24,761	0	0	0	0	0	0
$1,000,000 or more	278,971	167,152,090	92,719	526,465	**	**	0	0	0	0	0	0
Nontaxable returns, total	**146,179**	**1,144,810**	**23,649**	**28,942**	**326,471**	**2,766,610**	**27,444,265**	**94,217,653**	**20,524,486**	**50,312,596**	**16,745,784**	**31,378,653**

Footnotes at end of table.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Refundable credits refundable portion—continued: American opportunity credit refundable portion		Total income tax minus refundable credits [2]		Overpayment: Total		Overpayment: Refunded		Overpayment: Credited to 2023 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)
All returns, total	**3,173,881**	**2,671,742**	**141,251,863**	**2,033,060,076**	**112,860,628**	**501,047,449**	**109,581,457**	**367,537,955**	**4,401,815**	**133,509,495**	**41,855,466**	**284,147,330**	**14,072,382**	**4,126,359**
No adjusted gross income	110,742	101,955	1,280,219	-4,699,133	1,756,362	11,788,133	1,709,329	10,424,258	65,756	1,363,875	180,777	390,670	34,059	5,425
$1 under $5,000	216,203	178,364	2,509,828	-2,685,313	4,517,980	4,116,879	4,485,431	4,028,534	42,076	88,346	1,219,308	385,648	14,383	1,434
$5,000 under $10,000	294,945	253,456	3,746,257	-6,615,614	6,686,786	9,476,920	6,658,564	9,400,999	37,021	75,921	980,426	726,335	135,428	6,462
$10,000 under $15,000	423,247	377,236	6,110,539	-14,396,604	8,040,233	18,057,871	8,000,709	17,868,359	56,955	189,511	938,482	1,056,217	303,844	15,764
$15,000 under $20,000	468,851	410,605	8,017,010	-17,929,454	7,685,081	23,645,934	7,652,415	23,501,366	48,307	144,568	1,116,796	1,270,640	264,522	18,394
$20,000 under $25,000	396,776	357,687	7,106,265	-10,661,849	6,704,656	20,355,295	6,674,483	20,133,506	42,298	221,789	1,137,436	1,475,928	251,850	21,040
$25,000 under $30,000	306,378	243,078	7,314,269	-5,849,609	6,597,374	19,134,553	6,548,620	18,939,830	78,609	194,723	1,258,209	1,671,854	304,878	24,578
$30,000 under $40,000	417,487	303,341	15,322,933	3,429,129	12,501,777	35,095,032	12,415,988	34,741,692	119,584	353,340	3,128,965	4,152,390	687,027	59,575
$40,000 under $50,000	237,290	189,243	13,062,670	22,656,490	10,203,651	25,106,150	10,123,384	24,716,822	119,636	389,328	2,991,686	4,651,896	722,996	65,677
$50,000 under $75,000	215,241	181,059	23,512,097	95,458,157	17,143,235	45,075,836	16,880,310	43,782,610	393,784	1,293,226	6,553,991	13,697,495	2,045,843	200,043
$75,000 under $100,000	57,227	46,138	15,044,781	112,052,687	10,012,165	33,349,936	9,743,422	31,717,852	381,174	1,632,084	5,117,101	14,206,317	1,800,085	211,778
$100,000 under $200,000	29,493	29,582	25,745,149	397,276,245	15,159,433	68,744,673	14,297,906	60,881,477	1,197,916	7,863,196	10,641,920	47,664,382	4,114,552	667,588
$200,000 under $500,000	0	0	10,003,725	483,026,659	4,702,666	51,580,143	3,850,295	33,671,196	1,098,084	17,908,947	5,273,621	65,132,470	2,479,797	939,158
$500,000 under $1,000,000	0	0	1,672,176	260,281,913	712,750	27,926,977	391,112	11,662,747	389,161	16,264,230	952,991	41,794,312	612,308	627,914
$1,000,000 under $1,500,000	0	0	360,454	114,003,342	176,994	14,041,696	69,435	4,130,555	124,840	9,911,140	181,587	18,271,510	141,609	306,474
$1,500,000 under $2,000,000	0	0	148,065	69,338,672	78,559	9,256,164	26,733	2,307,359	59,364	6,948,805	68,682	10,118,497	56,066	163,118
$2,000,000 under $5,000,000	0	0	207,908	171,825,613	121,634	24,429,049	37,282	5,402,840	96,316	19,026,209	85,480	22,533,330	74,991	342,649
$5,000,000 under $10,000,000	0	0	52,914	100,262,125	34,604	15,281,085	9,583	3,015,112	29,116	12,265,972	18,172	11,050,123	17,624	162,321
$10,000,000 or more	0	0	34,604	266,286,618	24,688	44,585,123	6,456	7,210,839	21,815	37,374,285	9,839	23,897,316	10,521	286,968
Taxable returns, total	**0**	**0**	**110,640,128**	**2,139,922,072**	**72,705,200**	**347,969,415**	**69,701,263**	**218,229,297**	**3,974,596**	**129,740,118**	**37,664,244**	**278,679,445**	**13,088,269**	**4,047,102**
No adjusted gross income	0	0	3,843	128,418	1,584	168,803	942	77,772	695	91,030	2,256	77,681	1,292	841
$1 under $5,000	0	0	105,475	18,734	28,278	14,111	25,160	7,800	* 3,118	* 6,311	75,178	12,846	0	0
$5,000 under $10,000	0	0	119,109	41,423	47,396	17,671	41,788	13,830	* 5,649	* 3,841	70,403	30,838	* 2,735	* 168
$10,000 under $15,000	0	0	1,370,355	188,178	1,158,712	994,674	1,147,598	963,228	14,097	31,446	210,634	182,488	46,580	3,643
$15,000 under $20,000	0	0	4,429,445	1,736,237	3,552,367	3,284,145	3,541,582	3,264,894	15,441	19,251	870,038	873,048	168,904	12,969
$20,000 under $25,000	0	0	4,393,888	3,804,019	3,442,367	3,484,798	3,423,046	3,424,946	24,802	59,852	950,536	1,156,151	183,723	16,007
$25,000 under $30,000	0	0	4,801,988	6,376,403	3,683,862	3,980,991	3,656,384	3,916,210	38,174	64,780	1,095,468	1,387,637	237,168	19,140
$30,000 under $40,000	0	0	10,791,934	21,322,304	7,830,355	10,103,044	7,768,033	9,934,087	84,554	168,957	2,913,170	3,626,784	585,832	49,974
$40,000 under $50,000	0	0	10,680,343	30,309,343	7,828,823	12,264,971	7,763,945	12,003,501	94,916	261,469	2,831,167	4,140,476	644,388	56,566
$50,000 under $75,000	0	0	21,378,339	100,103,598	14,964,072	33,089,611	14,723,636	32,153,796	350,190	935,815	6,378,776	12,958,536	1,954,506	187,104
$75,000 under $100,000	0	0	14,549,648	113,079,420	9,458,444	28,985,906	9,203,283	27,744,206	358,048	1,241,701	5,060,936	13,934,361	1,769,301	207,663
$100,000 under $200,000	0	0	25,547,389	397,758,377	14,875,879	65,158,905	14,030,913	57,808,000	1,170,108	7,350,905	10,616,718	47,515,051	4,101,763	664,711
$200,000 under $500,000	0	0	9,992,304	483,056,987	4,685,331	51,148,220	3,835,557	33,361,042	1,094,566	17,787,178	5,272,391	65,121,460	2,479,075	938,927
$500,000 under $1,000,000	0	0	1,672,148	260,282,198	711,609	27,788,183	390,146	11,546,518	388,934	16,241,664	952,895	41,793,357	612,245	627,890
$1,000,000 or more	0	0	803,922	721,716,433	436,121	107,485,383	149,251	22,009,466	331,304	85,475,918	363,678	85,868,732	300,757	1,261,499
Nontaxable returns, total	**3,173,881**	**2,671,742**	**30,611,735**	**-106,861,996**	**40,155,428**	**153,078,035**	**39,880,193**	**149,308,658**	**427,219**	**3,769,377**	**4,191,222**	**5,467,885**	**984,113**	**79,257**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.

[2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Number of returns	Tax credits	
		Total	
		Number of returns	Amount
	(1)	(2)	(3)
All returns, total	**161,336,659 (161,281,232 , 161,392,087)**	**61,831,870 (61,479,374 , 62,184,367)**	**154,773,149 (153,358,404 , 156,187,894)**
No adjusted gross income	3,254,225 (3,162,577 , 3,345,873)	18,812 (12,639 , 24,986)	21,304 (18,378 , 24,231)
$1 under $5,000	8,195,781 (8,027,363 , 8,364,200)	44,324 (31,518 , 57,129)	7,358 (376 , 14,340)
$5,000 under $10,000	8,747,727 (8,573,911 , 8,921,542)	60,859 (45,693 , 76,025)	11,621 (6,716 , 16,525)
$10,000 under $15,000	9,642,321 (9,461,459 , 9,823,183)	1,390,931 (1,318,601 , 1,463,261)	142,735 (131,152 , 154,317)
$15,000 under $20,000	9,058,382 (8,881,948 , 9,234,816)	2,483,398 (2,387,308 , 2,579,487)	686,880 (652,165 , 721,596)
$20,000 under $25,000	8,035,277 (7,867,224 , 8,203,329)	3,413,490 (3,301,196 , 3,525,784)	1,356,132 (1,297,288 , 1,414,975)
$25,000 under $30,000	8,005,289 (7,837,295 , 8,173,283)	3,990,505 (3,869,456 , 4,111,554)	2,442,544 (2,346,495 , 2,538,594)
$30,000 under $40,000	15,771,561 (15,545,660 , 15,997,463)	7,405,163 (7,243,266 , 7,567,061)	8,380,725 (8,159,739 , 8,601,711)
$40,000 under $50,000	13,255,063 (13,044,360 , 13,465,766)	5,313,862 (5,175,227 , 5,452,496)	8,996,669 (8,722,932 , 9,270,407)
$50,000 under $75,000	23,805,797 (23,546,868 , 24,064,726)	9,713,627 (9,532,835 , 9,894,420)	20,435,563 (19,946,312 , 20,924,814)
$75,000 under $100,000	15,181,035 (14,985,026 , 15,377,044)	6,534,126 (6,389,352 , 6,678,899)	17,128,504 (16,607,575 , 17,649,433)
$100,000 under $200,000	25,887,136 (25,693,288 , 26,080,985)	13,578,839 (13,399,530 , 13,758,148)	40,455,079 (39,597,194 , 41,312,963)
$200,000 under $500,000	10,017,626 (9,914,233 , 10,121,018)	6,409,608 (6,320,504 , 6,498,712)	21,455,417 (20,823,183 , 22,087,652)
$500,000 under $1,000,000	1,674,608 (1,656,673 , 1,692,542)	929,686 (914,875 , 944,496)	6,046,465 (5,552,295 , 6,540,635)
$1,000,000 under $1,500,000	360,882 (355,619 , 366,144)	228,750 (224,443 , 233,056)	3,111,565 (2,838,028 , 3,385,102)
$1,500,000 under $2,000,000	148,221 (144,955 , 151,488)	99,496 (96,864 , 102,129)	2,099,288 (1,889,967 , 2,308,609)
$2,000,000 under $5,000,000	208,129 (206,634 , 209,625)	147,125 (145,842 , 148,408)	5,910,689 (5,680,753 , 6,140,625)
$5,000,000 under $10,000,000	52,968 (52,484 , 53,452)	40,653 (40,228 , 41,078)	3,553,432 (3,400,558 , 3,706,306)
$10,000,000 or more	34,630 (34,625 , 34,635)	28,615 (28,610 , 28,620)	12,531,178 (12,528,843 , 12,533,513)
Taxable returns, total	**110,640,128 (110,328,386 , 110,951,870)**	**43,627,695 (43,328,480 , 43,926,911)**	**121,220,287 (119,948,208 , 122,492,366)**
No adjusted gross income	3,843 (1,996 , 5,690)	1,408 (326 , 2,489)	7,573 (5,394 , 9,752)
$1 under $5,000	105,475 (85,367 , 125,582)	14,240 (6,957 , 21,524)	3,760 (-2,859 , 10,379)
$5,000 under $10,000	119,109 (97,797 , 140,421)	19,768 (11,117 , 28,419)	1,576 (140 , 3,013)
$10,000 under $15,000	1,370,355 (1,298,269 , 1,442,441)	193,954 (166,671 , 221,236)	21,312 (17,939 , 24,685)
$15,000 under $20,000	4,429,445 (4,302,207 , 4,556,683)	885,344 (827,311 , 943,377)	121,232 (109,492 , 132,972)
$20,000 under $25,000	4,393,888 (4,267,076 , 4,520,699)	1,024,018 (961,690 , 1,086,346)	199,426 (181,381 , 217,471)
$25,000 under $30,000	4,801,988 (4,669,674 , 4,934,303)	1,421,075 (1,347,786 , 1,494,365)	356,625 (325,530 , 387,721)
$30,000 under $40,000	10,791,934 (10,599,720 , 10,984,148)	2,668,133 (2,568,566 , 2,767,700)	1,603,462 (1,508,589 , 1,698,335)
$40,000 under $50,000	10,680,343 (10,488,601 , 10,872,085)	2,845,526 (2,742,823 , 2,948,229)	3,367,565 (3,211,458 , 3,523,672)
$50,000 under $75,000	21,378,339 (21,129,506 , 21,627,172)	7,432,396 (7,272,472 , 7,592,321)	11,865,731 (11,522,979 , 12,208,483)
$75,000 under $100,000	14,549,648 (14,356,111 , 14,743,186)	5,963,956 (5,824,772 , 6,103,141)	13,493,794 (13,062,922 , 13,924,666)
$100,000 under $200,000	25,547,389 (25,353,389 , 25,741,389)	13,297,139 (13,118,859 , 13,475,419)	37,234,175 (36,461,710 , 38,006,639)
$200,000 under $500,000	9,992,304 (9,888,926 , 10,095,681)	6,388,456 (6,299,372 , 6,477,540)	20,478,245 (19,862,585 , 21,093,905)
$500,000 under $1,000,000	1,672,148 (1,654,213 , 1,690,082)	928,213 (913,402 , 943,023)	5,780,196 (5,286,026 , 6,274,366)
$1,000,000 or more	803,922 (798,615 , 809,228)	544,070 (539,652 , 548,487)	26,685,614 (26,248,998 , 27,122,231)
Nontaxable returns, total	**50,696,531 (50,385,551 , 51,007,512)**	**18,204,175 (17,963,074 , 18,445,276)**	**33,552,862 (32,853,839 , 34,251,885)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits			
	Foreign tax credit		Credit for child and dependent care	
	Number of returns	Amount	Number of returns	Amount
	(4)	(5)	(6)	(7)
All returns, total	**11,309,631 (11,210,890 , 11,408,372)**	**32,886,473 (32,043,190 , 33,729,756)**	**5,624,565 (5,490,090 , 5,759,041)**	**3,449,539 (3,353,342 , 3,545,735)**
No adjusted gross income	607 (69 , 1,144)	96 (60 , 132)	** 1,326 (-206 , 2,857)	** 453 (-249 , 1,154)
$1 under $5,000	18,864 (10,526 , 27,202)	486 (128 , 843)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	19,788 (11,126 , 28,449)	1,061 (37 , 2,085)	* 3,003 (-394 , 6,400)	* 819 (-482 , 2,120)
$10,000 under $15,000	40,758 (28,367 , 53,149)	2,699 (948 , 4,450)	9,995 (3,803 , 16,186)	830 (171 , 1,490)
$15,000 under $20,000	84,922 (67,288 , 102,556)	6,546 (2,715 , 10,377)	47,494 (34,042 , 60,946)	9,197 (5,464 , 12,930)
$20,000 under $25,000	140,140 (117,587 , 162,692)	12,509 (5,235 , 19,784)	161,678 (136,779 , 186,577)	52,842 (43,123 , 62,561)
$25,000 under $30,000	146,288 (123,507 , 169,070)	32,303 (19,138 , 45,469)	227,945 (198,343 , 257,547)	136,337 (116,846 , 155,827)
$30,000 under $40,000	382,530 (346,426 , 418,633)	85,095 (54,010 , 116,181)	485,955 (442,885 , 529,024)	315,729 (284,231 , 347,226)
$40,000 under $50,000	464,178 (424,293 , 504,063)	94,738 (64,167 , 125,308)	399,787 (360,617 , 438,958)	235,033 (209,004 , 261,062)
$50,000 under $75,000	1,241,213 (1,180,248 , 1,302,177)	336,264 (260,952 , 411,576)	737,399 (684,475 , 790,323)	440,056 (404,036 , 476,076)
$75,000 under $100,000	1,261,875 (1,201,762 , 1,321,989)	375,240 (281,517 , 468,963)	624,812 (576,301 , 673,323)	401,094 (365,394 , 436,795)
$100,000 under $200,000	3,471,508 (3,390,431 , 3,552,585)	2,044,594 (1,741,833 , 2,347,356)	1,794,165 (1,713,943 , 1,874,386)	1,163,916 (1,102,908 , 1,224,924)
$200,000 under $500,000	2,786,953 (2,737,428 , 2,836,478)	4,679,059 (4,210,829 , 5,147,289)	954,360 (912,951 , 995,768)	587,590 (557,275 , 617,906)
$500,000 under $1,000,000	766,043 (753,557 , 778,528)	4,255,354 (3,783,372 , 4,727,336)	139,039 (130,947 , 147,132)	81,340 (75,657 , 87,024)
$1,000,000 under $1,500,000	200,354 (196,473 , 204,236)	2,279,365 (2,019,711 , 2,539,018)	21,861 (20,091 , 23,630)	13,871 (12,541 , 15,201)
$1,500,000 under $2,000,000	88,395 (85,936 , 90,853)	1,481,245 (1,289,818 , 1,672,671)	6,951 (6,133 , 7,768)	4,490 (3,882 , 5,097)
$2,000,000 under $5,000,000	132,286 (131,108 , 133,463)	4,539,075 (4,318,217 , 4,759,934)	7,014 (6,616 , 7,412)	4,682 (4,374 , 4,990)
$5,000,000 under $10,000,000	36,865 (36,468 , 37,263)	2,721,887 (2,576,349 , 2,867,425)	1,254 (1,158 , 1,350)	875 (798 , 952)
$10,000,000 or more	26,066 (26,061 , 26,071)	9,938,858 (9,937,797 , 9,939,918)	528 (528 , 528)	385 (385 , 385)
Taxable returns, total	**10,820,825 (10,719,639 , 10,922,012)**	**30,037,616 (29,236,620 , 30,838,613)**	**3,970,492 (3,861,060 , 4,079,924)**	**2,438,635 (2,360,078 , 2,517,193)**
No adjusted gross income	* 5 (5 , 5)	* 41 (41 , 41)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	13,236 (6,222 , 20,249)	385 (44 , 726)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	18,776 (10,343 , 27,209)	1,058 (34 , 2,082)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	19,717 (11,054 , 28,379)	999 (252 , 1,746)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	56,526 (41,958 , 71,094)	3,196 (338 , 6,054)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	105,325 (85,597 , 125,054)	3,804 (1,466 , 6,143)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	106,423 (86,856 , 125,989)	10,968 (4,926 , 17,011)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	310,946 (277,862 , 344,031)	35,248 (12,069 , 58,428)	** 7,069 (1,838 , 12,299)	** 2,707 (392 , 5,022)
$40,000 under $50,000	407,288 (369,530 , 445,045)	27,213 (19,555 , 34,872)	103,766 (83,748 , 123,784)	48,097 (38,013 , 58,181)
$50,000 under $75,000	1,139,798 (1,080,754 , 1,198,842)	135,466 (99,135 , 171,798)	425,716 (385,348 , 466,085)	215,456 (192,984 , 237,929)
$75,000 under $100,000	1,217,053 (1,157,647 , 1,276,459)	226,826 (163,830 , 289,822)	534,820 (489,849 , 579,792)	333,696 (301,555 , 365,838)
$100,000 under $200,000	3,407,899 (3,326,730 , 3,489,068)	1,347,388 (1,120,778 , 1,573,998)	1,769,423 (1,689,713 , 1,849,133)	1,146,511 (1,085,961 , 1,207,062)
$200,000 under $500,000	2,769,785 (2,720,297 , 2,819,273)	3,807,633 (3,361,807 , 4,253,459)	953,062 (911,661 , 994,463)	586,529 (556,224 , 616,835)
$500,000 under $1,000,000	764,622 (752,136 , 777,107)	3,992,265 (3,520,283 , 4,464,247)	139,031 (130,939 , 147,124)	81,337 (75,654 , 87,021)
$1,000,000 or more	483,426 (479,540 , 487,313)	20,445,125 (20,031,629 , 20,858,621)	37,605 (35,623 , 39,587)	24,301 (22,810 , 25,792)
Nontaxable returns, total	**488,806 (449,521 , 528,091)**	**2,848,857 (2,578,226 , 3,119,488)**	**1,654,073 (1,575,121 , 1,733,025)**	**1,010,903 (954,944 , 1,066,863)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Nonrefundable education credit		Retirement savings contribution credit	
	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)
All returns, total	**7,528,175 (7,363,266 , 7,693,085)**	**7,850,773 (7,644,045 , 8,057,501)**	**9,350,016 (9,168,787 , 9,531,244)**	**1,810,118 (1,760,513 , 1,859,723)**
No adjusted gross income	4,039 (789 , 7,289)	856 (233 , 1,478)	** 779 (42 , 1,515)	** 392 (-12 , 797)
$1 under $5,000	* 6,028 (1,209 , 10,847)	* 2,062 (-854 , 4,977)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	8,302 (2,729 , 13,875)	1,658 (-31 , 3,347)	* 4,979 (624 , 9,334)	* 729 (-557 , 2,015)
$10,000 under $15,000	206,044 (177,886 , 234,202)	21,564 (17,602 , 25,526)	200,975 (173,232 , 228,718)	17,775 (14,347 , 21,204)
$15,000 under $20,000	498,817 (455,090 , 542,544)	201,127 (181,631 , 220,622)	593,952 (546,420 , 641,484)	148,504 (133,397 , 163,611)
$20,000 under $25,000	582,545 (535,339 , 629,750)	403,671 (366,892 , 440,450)	1,024,019 (961,602 , 1,086,436)	172,674 (158,480 , 186,869)
$25,000 under $30,000	525,905 (481,070 , 570,741)	478,123 (431,221 , 525,024)	1,600,049 (1,522,261 , 1,677,838)	297,841 (276,487 , 319,195)
$30,000 under $40,000	1,011,493 (949,498 , 1,073,488)	1,104,312 (1,027,697 , 1,180,926)	2,649,211 (2,549,657 , 2,748,765)	588,842 (555,867 , 621,817)
$40,000 under $50,000	783,996 (729,399 , 838,593)	896,171 (825,429 , 966,914)	1,608,134 (1,530,221 , 1,686,047)	291,021 (273,045 , 308,997)
$50,000 under $75,000	1,302,216 (1,232,177 , 1,372,254)	1,578,309 (1,481,790 , 1,674,829)	1,667,917 (1,588,870 , 1,746,965)	292,339 (276,973 , 307,706)
$75,000 under $100,000	833,183 (777,399 , 888,966)	962,731 (887,674 , 1,037,788)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	1,765,609 (1,686,313 , 1,844,905)	2,200,190 (2,082,256 , 2,318,125)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**4,638,424 (4,508,206 , 4,768,642)**	**5,115,152 (4,943,772 , 5,286,532)**	**5,268,013 (5,129,061 , 5,406,964)**	**824,714 (796,184 , 853,243)**
No adjusted gross income	** 1,218 (-760 , 3,194)	** 1,727 (-1,075 , 4,529)	139 (53 , 224)	183 (51 , 316)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 4,037 (83 , 7,991)	* 294 (-13 , 600)	35,099 (23,478 , 46,720)	2,234 (1,274 , 3,194)
$15,000 under $20,000	40,275 (27,803 , 52,746)	9,154 (5,826 , 12,482)	303,575 (269,432 , 337,718)	56,312 (48,215 , 64,409)
$20,000 under $25,000	104,827 (84,710 , 124,945)	39,437 (30,043 , 48,831)	692,688 (641,236 , 744,140)	96,140 (86,710 , 105,569)
$25,000 under $30,000	138,934 (115,782 , 162,086)	70,182 (55,463 , 84,901)	1,025,994 (963,445 , 1,088,543)	112,688 (104,402 , 120,973)
$30,000 under $40,000	462,390 (420,261 , 504,519)	457,266 (407,247 , 507,284)	1,268,001 (1,198,584 , 1,337,418)	211,959 (194,923 , 228,995)
$40,000 under $50,000	466,101 (423,814 , 508,388)	510,585 (456,595 , 564,574)	801,938 (746,655 , 857,222)	144,283 (131,949 , 156,617)
$50,000 under $75,000	973,884 (913,072 , 1,034,696)	1,101,092 (1,023,054 , 1,179,131)	1,140,578 (1,074,979 , 1,206,178)	200,916 (188,116 , 213,715)
$75,000 under $100,000	732,279 (679,812 , 784,747)	805,259 (737,479 , 873,038)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	1,714,480 (1,636,226 , 1,792,733)	2,120,157 (2,004,808 , 2,235,506)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**2,889,751 (2,786,118 , 2,993,385)**	**2,735,621 (2,617,710 , 2,853,532)**	**4,082,003 (3,959,360 , 4,204,646)**	**985,404 (944,160 , 1,026,648)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Nonrefundable child and other dependent tax credit		Residential energy credits	
	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)
All returns, total	**38,295,035 (37,979,662 , 38,610,407)**	**83,033,285 (82,150,568 , 83,916,002)**	**3,209,936 (3,106,709 , 3,313,163)**	**8,237,739 (7,775,225 , 8,700,253)**
No adjusted gross income	7,365 (4,058 , 10,672)	3,236 (2,031 , 4,440)	** 2,218 (-564 , 4,999)	** 644 (-124 , 1,413)
$1 under $5,000	11,481 (5,086 , 17,877)	2,958 (285 , 5,631)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	15,228 (7,604 , 22,853)	4,282 (1,329 , 7,235)	* 2,568 (-421 , 5,557)	* 719 (-549 , 1,988)
$10,000 under $15,000	239,587 (209,434 , 269,739)	37,278 (28,673 , 45,884)	* 9,004 (3,124 , 14,884)	* 1,221 (211 , 2,230)
$15,000 under $20,000	641,106 (591,825 , 690,386)	192,789 (173,749 , 211,829)	41,099 (28,530 , 53,667)	11,714 (7,621 , 15,806)
$20,000 under $25,000	1,530,715 (1,454,716 , 1,606,715)	571,071 (535,862 , 606,279)	44,107 (31,149 , 57,064)	23,456 (14,738 , 32,173)
$25,000 under $30,000	1,892,438 (1,808,106 , 1,976,769)	1,210,101 (1,147,079 , 1,273,122)	56,458 (41,809 , 71,107)	34,450 (22,141 , 46,759)
$30,000 under $40,000	4,496,840 (4,368,565 , 4,625,115)	5,102,114 (4,937,794 , 5,266,435)	193,164 (166,014 , 220,314)	162,535 (129,855 , 195,214)
$40,000 under $50,000	3,743,694 (3,626,192 , 3,861,195)	6,404,450 (6,182,241 , 6,626,660)	246,712 (215,987 , 277,437)	280,161 (229,687 , 330,634)
$50,000 under $75,000	6,752,188 (6,597,804 , 6,906,572)	15,406,097 (14,996,119 , 15,816,076)	565,760 (519,491 , 612,030)	937,900 (816,933 , 1,058,866)
$75,000 under $100,000	4,803,708 (4,675,833 , 4,931,584)	12,993,410 (12,569,339 , 13,417,482)	485,631 (442,893 , 528,369)	1,228,859 (1,061,072 , 1,396,647)
$100,000 under $200,000	9,938,795 (9,771,748 , 10,105,842)	28,734,069 (28,124,079 , 29,344,059)	1,034,797 (973,636 , 1,095,957)	3,108,421 (2,763,027 , 3,453,816)
$200,000 under $500,000	** 4,221,890 (4,140,361 , 4,303,417)	** 12,371,429 (12,077,362 , 12,665,496)	446,642 (418,158 , 475,126)	1,888,489 (1,675,879 , 2,101,099)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	59,511 (54,220 , 64,801)	334,881 (281,811 , 387,951)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	11,512 (10,240 , 12,785)	75,024 (60,433 , 89,615)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	4,048 (3,463 , 4,634)	47,169 (20,073 , 74,265)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	5,070 (4,739 , 5,401)	52,467 (46,729 , 58,205)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	1,067 (981 , 1,154)	17,304 (15,027 , 19,580)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	567 (567 , 567)	32,326 (32,326 , 32,326)
Taxable returns, total	**25,269,888 (25,016,876 , 25,522,900)**	**62,824,498 (62,039,587 , 63,609,408)**	**2,466,314 (2,377,061 , 2,555,566)**	**5,214,558 (4,868,085 , 5,561,032)**
No adjusted gross income	** 2,471 (-332 , 5,273)	** 2,815 (509 , 5,122)	** 1,017 (-960 , 2,994)	** 127 (-110 , 365)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	* 12,064 (5,242 , 18,887)	* 6,032 (2,621 , 9,443)	* 15,017 (7,426 , 22,608)	* 4,419 (1,896 , 6,942)
$20,000 under $25,000	50,441 (36,474 , 64,408)	25,725 (18,535 , 32,915)	23,772 (14,282 , 33,262)	7,538 (3,795 , 11,281)
$25,000 under $30,000	126,393 (104,397 , 148,389)	65,771 (53,876 , 77,667)	27,006 (16,894 , 37,118)	13,664 (7,602 , 19,725)
$30,000 under $40,000	557,245 (511,054 , 603,436)	396,875 (356,676 , 437,075)	97,456 (78,173 , 116,739)	61,695 (44,011 , 79,379)
$40,000 under $50,000	1,517,401 (1,441,565 , 1,593,237)	2,099,061 (1,979,486 , 2,218,636)	135,563 (112,738 , 158,387)	81,251 (58,988 , 103,514)
$50,000 under $75,000	4,706,709 (4,576,266 , 4,837,153)	8,917,485 (8,625,647 , 9,209,324)	375,692 (337,887 , 413,498)	338,980 (274,186 , 403,774)
$75,000 under $100,000	4,332,337 (4,210,151 , 4,454,523)	10,882,541 (10,510,161 , 11,254,922)	343,607 (307,575 , 379,638)	418,572 (337,859 , 499,285)
$100,000 under $200,000	9,750,859 (9,585,032 , 9,916,686)	28,071,801 (27,472,265 , 28,671,337)	921,114 (863,266 , 978,962)	1,896,490 (1,651,609 , 2,141,370)
$200,000 under $500,000	** 4,213,968 (4,132,468 , 4,295,468)	** 12,356,389 (12,062,333 , 12,650,446)	444,333 (415,850 , 472,816)	1,833,577 (1,621,187 , 2,045,968)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	59,482 (54,191 , 64,772)	334,034 (280,964 , 387,103)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	22,256 (20,818 , 23,695)	224,212 (192,837 , 255,588)
Nontaxable returns, total	**13,025,147 (12,815,328 , 13,234,965)**	**20,208,787 (19,755,052 , 20,662,522)**	**743,622 (690,890 , 796,354)**	**3,023,181 (2,715,250 , 3,331,112)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Other nonrefundable credits			
	Total [1]		General business credit	
	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)
All returns, total	**1,220,076 (1,167,870 , 1,272,283)**	**11,274,652 (10,934,136 , 11,615,167)**	**527,880 (499,591 , 556,170)**	**7,383,881 (7,142,815 , 7,624,946)**
No adjusted gross income	3,914 (817 , 7,012)	14,209 (13,001 , 15,417)	601 (186 , 1,017)	13,378 (12,479 , 14,277)
$1 under $5,000	* 6,008 (1,204 , 10,812)	* 362 (-281 , 1,006)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	* 5,014 (678 , 9,350)	* 374 (-269 , 1,018)	** 33 (-23 , 88)	** 81 (-35 , 196)
$10,000 under $15,000	13,938 (6,644 , 21,232)	926 (-348 , 2,199)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	47,924 (34,627 , 61,220)	7,160 (2,434 , 11,887)	* 3,210 (195 , 6,224)	* 1,072 (63 , 2,082)
$20,000 under $25,000	7,991 (2,466 , 13,515)	6,511 (1,430 , 11,592)	* 4,984 (627 , 9,341)	* 4,191 (368 , 8,014)
$25,000 under $30,000	14,686 (7,310 , 22,062)	13,015 (4,968 , 21,062)	* 3,991 (85 , 7,898)	* 3,517 (-802 , 7,836)
$30,000 under $40,000	34,368 (23,011 , 45,725)	60,113 (37,339 , 82,886)	12,985 (6,092 , 19,878)	20,054 (7,388 , 32,720)
$40,000 under $50,000	47,164 (33,877 , 60,450)	94,593 (64,043 , 125,143)	14,213 (7,011 , 21,415)	29,065 (11,693 , 46,437)
$50,000 under $75,000	106,055 (86,266 , 125,845)	260,746 (199,350 , 322,142)	27,892 (18,096 , 37,688)	58,641 (31,154 , 86,129)
$75,000 under $100,000	95,662 (76,907 , 114,417)	364,074 (274,689 , 453,458)	24,418 (15,110 , 33,726)	92,405 (48,247 , 136,562)
$100,000 under $200,000	258,395 (229,270 , 287,520)	1,329,626 (1,135,208 , 1,524,043)	90,476 (74,086 , 106,866)	381,329 (283,034 , 479,624)
$200,000 under $500,000	299,506 (279,171 , 319,842)	1,773,418 (1,609,734 , 1,937,101)	140,517 (127,466 , 153,569)	844,962 (719,383 , 970,540)
$500,000 under $1,000,000	135,337 (127,943 , 142,731)	1,357,039 (1,219,950 , 1,494,129)	83,405 (77,712 , 89,098)	865,891 (747,495 , 984,287)
$1,000,000 under $1,500,000	47,609 (45,195 , 50,024)	742,160 (656,631 , 827,688)	36,565 (34,447 , 38,684)	572,481 (495,168 , 649,795)
$1,500,000 under $2,000,000	24,996 (23,704 , 26,288)	565,723 (486,030 , 645,416)	20,844 (19,686 , 22,002)	455,472 (385,266 , 525,677)
$2,000,000 under $5,000,000	43,511 (42,653 , 44,369)	1,313,646 (1,248,662 , 1,378,629)	37,937 (37,134 , 38,739)	1,063,774 (1,007,401 , 1,120,147)
$5,000,000 under $10,000,000	14,967 (14,676 , 15,259)	813,035 (768,396 , 857,674)	13,620 (13,342 , 13,899)	694,916 (654,281 , 735,550)
$10,000,000 or more	13,031 (13,026 , 13,036)	2,557,923 (2,556,649 , 2,559,198)	12,188 (12,183 , 12,193)	2,282,651 (2,281,377 , 2,283,925)
Taxable returns, total	**945,103 (903,194 , 987,013)**	**10,315,053 (10,010,289 , 10,619,817)**	**459,815 (435,636 , 483,993)**	**7,077,011 (6,851,581 , 7,302,440)**
No adjusted gross income	267 (182 , 353)	4,215 (3,823 , 4,606)	143 (83 , 202)	4,087 (3,699 , 4,475)
$1 under $5,000	** 11 (-2 , 23)	** 78 (-40 , 197)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 346 (-319 , 1,012)	** 274 (-101 , 649)
$15,000 under $20,000	19,393 (10,805 , 27,982)	1,286 (604 , 1,968)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	** 1,997 (-765 , 4,760)	** 1,652 (-655 , 3,960)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	* 7,180 (1,961 , 12,399)	* 10,855 (1,780 , 19,929)	* 5,181 (757 , 9,606)	* 6,472 (-206 , 13,150)
$40,000 under $50,000	13,626 (6,482 , 20,769)	28,590 (11,873 , 45,307)	* 3,337 (-131 , 6,805)	* 6,394 (-1,660 , 14,447)
$50,000 under $75,000	52,482 (38,399 , 66,565)	85,705 (52,866 , 118,544)	13,881 (6,752 , 21,011)	13,772 (2,586 , 24,957)
$75,000 under $100,000	59,036 (44,257 , 73,815)	172,045 (112,325 , 231,764)	17,927 (9,805 , 26,050)	56,526 (21,594 , 91,459)
$100,000 under $200,000	214,164 (187,472 , 240,856)	927,853 (776,354 , 1,079,353)	75,057 (59,925 , 90,189)	226,875 (162,870 , 290,879)
$200,000 under $500,000	297,582 (277,246 , 317,918)	1,740,662 (1,576,980 , 1,904,345)	139,433 (126,382 , 152,484)	828,372 (702,794 , 953,949)
$500,000 under $1,000,000	135,286 (127,892 , 142,680)	1,354,779 (1,217,689 , 1,491,868)	83,376 (77,683 , 89,069)	865,216 (746,820 , 983,612)
$1,000,000 or more	144,079 (141,249 , 146,908)	5,987,333 (5,846,863 , 6,127,804)	121,133 (118,615 , 123,651)	5,069,024 (4,943,962 , 5,194,086)
Nontaxable returns, total	**274,973 (243,742 , 306,203)**	**959,599 (807,221 , 1,111,976)**	**68,066 (53,354 , 82,778)**	**306,870 (221,329 , 392,410)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Other nonrefundable credits			
	Prior-year minimum tax credit		Adoption credit	
	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)
All returns, total	**113,921 (101,900 , 125,943)**	**1,394,884 (1,277,763 , 1,512,006)**	**57,700 (43,118 , 72,283)**	**257,701 (170,907 , 344,495)**
No adjusted gross income	** 146 (-51 , 344)	** 35 (-26 , 97)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	** 2,019 (-777 , 4,815)	** 1,018 (-550 , 2,586)
$25,000 under $30,000	* 682 (-136 , 1,500)	* 747 (-243 , 1,736)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	* 1,015 (-962 , 2,992)	* 1,615 (-1,539 , 4,768)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	1,511 (-562 , 3,583)	2,795 (-1,140 , 6,730)	* 7,040 (1,827 , 12,253)	* 11,782 (1,876 , 21,688)
$50,000 under $75,000	2,463 (194 , 4,732)	3,554 (71 , 7,037)	18,209 (9,847 , 26,571)	43,438 (20,680 , 66,196)
$75,000 under $100,000	3,183 (802 , 5,565)	12,573 (-1,529 , 26,675)	10,028 (3,816 , 16,239)	41,378 (13,911 , 68,844)
$100,000 under $200,000	20,872 (13,272 , 28,471)	98,576 (55,439 , 141,714)	16,677 (8,765 , 24,588)	137,344 (60,083 , 214,605)
$200,000 under $500,000	46,582 (39,021 , 54,143)	309,675 (246,158 , 373,192)	3,722 (1,148 , 6,296)	22,676 (8,828 , 36,525)
$500,000 under $1,000,000	22,943 (19,919 , 25,968)	290,131 (226,811 , 353,451)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	5,862 (5,034 , 6,691)	114,525 (83,175 , 145,874)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	2,558 (2,152 , 2,964)	87,330 (50,549 , 124,111)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	3,913 (3,650 , 4,176)	203,449 (172,979 , 233,919)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	1,251 (1,165 , 1,337)	102,705 (84,554 , 120,857)	* 5 (0 , 10)	* 65 (-3 , 133)
$10,000,000 or more	939 (939 , 939)	167,175 (167,175 , 167,175)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**105,303 (94,107 , 116,500)**	**1,345,662 (1,232,146 , 1,459,179)**	**10,483 (4,674 , 16,291)**	**32,200 (12,186 , 52,213)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	** 2,565 (-312 , 5,442)	** 2,772 (-1,165 , 6,709)	** 3,015 (-395 , 6,424)	** 5,288 (-2,089 , 12,665)
$75,000 under $100,000	1,787 (530 , 3,043)	4,258 (365 , 8,152)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	17,182 (10,223 , 24,142)	70,065 (34,918 , 105,213)	* 4,018 (83 , 7,954)	* 11,148 (-1,275 , 23,572)
$200,000 under $500,000	46,332 (38,771 , 53,893)	306,724 (243,208 , 370,241)	3,445 (871 , 6,019)	15,698 (1,849 , 29,546)
$500,000 under $1,000,000	22,922 (19,898 , 25,947)	289,128 (225,808 , 352,448)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	14,515 (13,554 , 15,476)	672,714 (612,801 , 732,628)	* 5 (0 , 10)	* 65 (-3 , 133)
Nontaxable returns, total	**8,618 (4,235 , 13,001)**	**49,222 (20,359 , 78,085)**	**47,217 (33,840 , 60,595)**	**225,502 (141,042 , 309,962)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Other nonrefundable credits			
	Credit for elderly and disabled		Alternative motor vehicle credit	
	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)
All returns, total	**69,845 (53,704 , 85,986)**	**5,292 (2,958 , 7,625)**	**42,531 (30,415 , 54,647)**	**189,368 (125,455 , 253,280)**
No adjusted gross income	3,231 (167 , 6,295)	725 (-79 , 1,529)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	* 6,008 (1,204 , 10,812)	* 362 (-281 , 1,006)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	* 4,955 (620 , 9,290)	* 363 (-281 , 1,006)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	11,941 (5,190 , 18,692)	734 (-521 , 1,990)	** 5,982 (1,198 , 10,767)	** 5,293 (-39 , 10,626)
$15,000 under $20,000	** 43,710 (30,910 , 56,511)	** 3,108 (1,561 , 4,655)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	* 9,034 (3,135 , 14,934)	* 14,302 (3,836 , 24,768)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	* 4,037 (83 , 7,991)	* 12,041 (-319 , 24,401)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	* 5,039 (624 , 9,453)	* 21,606 (1,643 , 41,568)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	* 7,033 (1,826 , 12,240)	* 45,448 (10,386 , 80,510)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	7,009 (2,104 , 11,913)	54,210 (9,566 , 98,853)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	** 3,568 (1,912 , 5,225)	** 28,034 (15,924 , 40,143)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	497 (225 , 769)	3,687 (1,670 , 5,704)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	* 108 (-4 , 221)	* 2,953 (-1,791 , 7,697)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	171 (110 , 232)	1,317 (820 , 1,813)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	33 (18 , 48)	318 (148 , 487)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	20 (20 , 20)	160 (160 , 160)
Taxable returns, total	**20,180 (11,402 , 28,957)**	**1,238 (652 , 1,823)**	**20,296 (12,439 , 28,152)**	**123,962 (70,533 , 177,392)**
No adjusted gross income	131 (69 , 193)	105 (58 , 151)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	** 11 (-2 , 23)	** 7 (-1 , 16)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	** 20,038 (11,261 , 28,815)	** 1,126 (542 , 1,709)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	** 3,003 (-394 , 6,400)	** 8,101 (-2,050 , 18,252)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	* 4,029 (83 , 7,976)	* 17,214 (-799 , 35,227)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	* 3,011 (-394 , 6,416)	* 18,423 (-3,450 , 40,296)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	5,938 (1,445 , 10,430)	46,314 (4,179 , 88,449)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	** 3,485 (1,829 , 5,142)	** 25,477 (13,367 , 37,586)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	829 (529 , 1,130)	8,435 (3,253 , 13,616)
Nontaxable returns, total	**49,666 (36,116 , 63,215)**	**4,054 (1,795 , 6,312)**	**22,236 (13,012 , 31,460)**	**65,405 (30,329 , 100,482)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued			
	Other nonrefundable credits			
	Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit	
	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)
All returns, total	**97,790 (82,569 , 113,010)**	**42,321 (34,785 , 49,856)**	**248,052 (222,989 , 273,116)**	**1,652,554 (1,480,717 , 1,824,392)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	* 5 (0 , 10)	* 24 (21 , 28)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	** 4,001 (82 , 7,920)	** 3,152 (-1,211 , 7,515)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	* 4,314 (340 , 8,288)	* 9,414 (-131 , 18,960)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	7,061 (1,858 , 12,264)	18,563 (3,818 , 33,308)
$50,000 under $75,000	** 2,398 (-428 , 5,225)	** 1,052 (-326 , 2,430)	21,049 (12,061 , 30,037)	80,039 (41,100 , 118,979)
$75,000 under $100,000	9,190 (3,279 , 15,102)	3,668 (718 , 6,619)	23,420 (13,973 , 32,868)	134,277 (77,169 , 191,385)
$100,000 under $200,000	32,534 (21,635 , 43,433)	13,501 (8,264 , 18,737)	78,130 (61,762 , 94,499)	584,655 (454,215 , 715,096)
$200,000 under $500,000	38,624 (30,608 , 46,640)	16,646 (12,522 , 20,771)	74,835 (63,852 , 85,818)	553,932 (472,101 , 635,763)
$500,000 under $1,000,000	10,874 (8,563 , 13,185)	5,293 (4,025 , 6,560)	** 35,238 (31,740 , 38,735)	** 268,498 (241,109 , 295,886)
$1,000,000 under $1,500,000	2,578 (1,962 , 3,195)	1,251 (903 , 1,600)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	786 (502 , 1,071)	424 (247 , 601)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	634 (513 , 754)	390 (308 , 471)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	121 (91 , 151)	64 (46 , 82)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	50 (50 , 50)	31 (31 , 31)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**94,717 (79,884 , 109,549)**	**40,349 (33,205 , 47,494)**	**192,683 (172,069 , 213,297)**	**1,403,108 (1,248,075 , 1,558,141)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 32 (-23 , 87)	** 72 (-22 , 165)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$50,000 under $75,000	** 2,355 (-470 , 5,180)	** 1,036 (-342 , 2,413)	* 2,988 (-392 , 6,367)	* 10,951 (-5,187 , 27,089)
$75,000 under $100,000	8,183 (2,611 , 13,755)	2,661 (467 , 4,855)	12,051 (5,238 , 18,863)	68,224 (26,043 , 110,405)
$100,000 under $200,000	30,518 (19,981 , 41,055)	12,559 (7,502 , 17,616)	67,830 (52,507 , 83,152)	504,095 (383,360 , 624,830)
$200,000 under $500,000	38,618 (30,602 , 46,634)	16,641 (12,516 , 20,766)	74,550 (63,567 , 85,533)	551,290 (469,459 , 633,120)
$500,000 under $1,000,000	10,874 (8,563 , 13,185)	5,293 (4,025 , 6,560)	** 35,234 (31,736 , 38,731)	** 268,477 (241,088 , 295,866)
$1,000,000 or more	4,169 (3,479 , 4,859)	2,160 (1,761 , 2,560)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	3,073 (-345 , 6,491)	1,971 (-425 , 4,368)	**55,369 (41,098 , 69,640)**	**249,446 (175,207 , 323,686)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Nonrefundable credits—continued		Total refundable credits	
	Other nonrefundable credits—continued		Total	
	Mortgage interest credit			
	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)
All returns, total	**88,559 (70,253 , 106,865)**	**139,929 (102,192 , 177,667)**	**35,486,880 (35,186,573 , 35,787,188)**	**112,737,204 (111,114,004 , 114,360,404)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	1,266,548 (1,202,354 , 1,330,742)	4,825,591 (4,315,014 , 5,336,168)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	2,393,258 (2,299,389 , 2,487,127)	2,702,870 (2,388,662 , 3,017,078)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	3,616,528 (3,501,798 , 3,731,258)	6,652,832 (5,978,339 , 7,327,326)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	4,861,782 (4,731,053 , 4,992,512)	14,626,729 (14,067,041 , 15,186,417)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	4,071,065 (3,950,343 , 4,191,788)	19,755,479 (19,024,753 , 20,486,205)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	2,819,095 (2,716,983 , 2,921,208)	14,562,804 (13,933,454 , 15,192,154)
$25,000 under $30,000	* 3,003 (-394 , 6,400)	* 2,928 (-957 , 6,814)	2,635,890 (2,536,928 , 2,734,852)	12,452,199 (11,892,727 , 13,011,670)
$30,000 under $40,000	* 3,026 (-396 , 6,448)	* 3,037 (-1,162 , 7,235)	5,047,815 (4,912,423 , 5,183,207)	18,817,774 (18,180,937 , 19,454,610)
$40,000 under $50,000	13,364 (6,242 , 20,486)	17,957 (6,871 , 29,042)	3,089,270 (2,982,374 , 3,196,165)	8,296,675 (7,890,453 , 8,702,897)
$50,000 under $75,000	24,143 (14,490 , 33,796)	36,043 (19,887 , 52,200)	2,936,974 (2,833,145 , 3,040,803)	5,736,513 (5,438,550 , 6,034,477)
$75,000 under $100,000	19,395 (10,796 , 27,995)	36,912 (10,520 , 63,304)	1,078,454 (1,015,514 , 1,141,395)	1,771,437 (1,597,586 , 1,945,289)
$100,000 under $200,000	23,814 (14,353 , 33,276)	39,847 (22,790 , 56,905)	1,568,818 (1,494,504 , 1,643,133)	2,329,748 (2,147,882 , 2,511,614)
$200,000 under $500,000	1,626 (-515 , 3,766)	3,045 (-1,463 , 7,554)	90,349 (78,882 , 101,817)	199,224 (165,056 , 233,393)
$500,000 under $1,000,000	** 187 (-98 , 472)	** 160 (-81 , 400)	5,216 (3,730 , 6,702)	3,216 (1,064 , 5,368)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	1,639 (1,204 , 2,075)	1,146 (135 , 2,158)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	983 (727 , 1,238)	665 (39 , 1,291)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	1,691 (1,516 , 1,867)	819 (170 , 1,467)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	762 (694 , 830)	332 (177 , 487)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	742 (742 , 742)	1,151 (1,151 , 1,151)
Taxable returns, total	**68,828 (52,678 , 84,978)**	**104,882 (77,588 , 132,176)**	**5,129,663 (4,993,624 , 5,265,703)**	**4,442,520 (4,268,189 , 4,616,852)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 2,861 (-96 , 5,816)	** 2,971 (440 , 5,503)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	138,125 (115,084 , 161,167)	17,085 (14,169 , 20,000)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	500,853 (457,107 , 544,599)	40,834 (35,310 , 46,357)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	135,702 (112,923 , 158,481)	26,740 (20,391 , 33,088)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	150,950 (126,893 , 175,006)	81,722 (63,195 , 100,249)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	543,268 (497,754 , 588,782)	426,866 (385,374 , 468,357)
$40,000 under $50,000	* 7,035 (1,826 , 12,243)	* 12,348 (2,402 , 22,294)	731,735 (678,918 , 784,552)	428,485 (387,547 , 469,424)
$50,000 under $75,000	21,123 (12,094 , 30,152)	30,888 (15,862 , 45,914)	850,115 (793,529 , 906,701)	870,630 (800,294 , 940,966)
$75,000 under $100,000	16,077 (8,205 , 23,949)	21,032 (9,869 , 32,195)	603,313 (555,782 , 650,845)	647,871 (580,113 , 715,629)
$100,000 under $200,000	22,801 (13,546 , 32,056)	37,752 (21,154 , 54,349)	1,382,667 (1,312,602 , 1,452,731)	1,723,974 (1,596,550 , 1,851,398)
$200,000 under $500,000	* 1,608 (-533 , 3,748)	* 2,709 (-1,800 , 7,218)	79,068 (68,097 , 90,039)	168,347 (135,677 , 201,017)
$500,000 under $1,000,000	** 184 (-101 , 469)	** 154 (-88 , 394)	5,193 (3,707 , 6,679)	2,888 (736 , 5,040)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	5,813 (5,275 , 6,352)	4,108 (2,745 , 5,472)
Nontaxable returns, total	**19,731 (11,107 , 28,354)**	**35,047 (8,982 , 61,113)**	**30,357,217 (30,077,333 , 30,637,101)**	**108,294,684 (106,676,523 , 109,912,844)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Total refundable credits—continued			
	Earned income credit		Refundable child tax credit or additional child tax credit	
	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)
All returns, total	**24,086,346 (23,830,895 , 24,341,798)**	**60,068,921 (59,188,633 , 60,949,209)**	**18,076,696 (17,839,660 , 18,313,733)**	**34,843,071 (34,275,617 , 35,410,525)**
No adjusted gross income	148,454 (130,229 , 166,678)	227,231 (185,176 , 269,287)	122,506 (106,589 , 138,424)	359,515 (296,884 , 422,147)
$1 under $5,000	2,030,906 (1,944,223 , 2,117,589)	982,279 (912,718 , 1,051,840)	372,316 (334,791 , 409,840)	298,001 (238,796 , 357,206)
$5,000 under $10,000	3,217,563 (3,109,125 , 3,326,001)	4,191,820 (4,001,617 , 4,382,022)	968,898 (908,411 , 1,029,385)	910,218 (830,480 , 989,955)
$10,000 under $15,000	4,381,555 (4,256,988 , 4,506,123)	10,167,731 (9,781,214 , 10,554,248)	2,073,499 (1,986,622 , 2,160,376)	3,058,445 (2,923,947 , 3,192,943)
$15,000 under $20,000	3,476,744 (3,364,842 , 3,588,645)	14,044,084 (13,512,331 , 14,575,836)	2,450,356 (2,355,966 , 2,544,746)	4,640,282 (4,452,420 , 4,828,144)
$20,000 under $25,000	2,145,339 (2,055,912 , 2,234,765)	9,453,542 (9,028,048 , 9,879,035)	1,942,767 (1,857,604 , 2,027,930)	4,175,224 (3,979,049 , 4,371,399)
$25,000 under $30,000	1,969,281 (1,883,346 , 2,055,216)	7,527,281 (7,176,701 , 7,877,861)	1,883,431 (1,799,387 , 1,967,475)	4,109,577 (3,902,326 , 4,316,828)
$30,000 under $40,000	4,017,723 (3,896,187 , 4,139,259)	10,197,716 (9,849,218 , 10,546,214)	3,531,967 (3,417,760 , 3,646,173)	7,311,778 (7,022,016 , 7,601,540)
$40,000 under $50,000	2,239,969 (2,148,430 , 2,331,507)	2,928,109 (2,778,790 , 3,077,428)	1,929,691 (1,844,777 , 2,014,605)	4,319,522 (4,084,667 , 4,554,378)
$50,000 under $75,000	458,813 (417,125 , 500,502)	349,129 (310,988 , 387,270)	1,948,168 (1,863,168 , 2,033,167)	3,801,285 (3,581,579 , 4,020,991)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	472,995 (431,114 , 514,876)	917,607 (808,216 , 1,026,999)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	302,595 (269,849 , 335,341)	771,488 (670,316 , 872,660)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	77,214 (66,438 , 87,990)	169,667 (143,011 , 196,324)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	294 (-93 , 681)	462 (-333 , 1,256)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**1,118,362 (1,053,145 , 1,183,580)**	**302,827 (274,648 , 331,006)**	**354,409 (320,404 , 388,415)**	**845,600 (751,399 , 939,801)**
No adjusted gross income	** 1,097 (-842 , 3,035)	** 967 (-336 , 2,270)	30 (15 , 44)	115 (52 , 179)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	135,122 (112,331 , 157,913)	16,988 (14,083 , 19,893)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	432,214 (391,551 , 472,878)	32,302 (27,749 , 36,855)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	** 27,169 (16,927 , 37,412)	** 4,871 (224 , 9,517)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	147,067 (123,265 , 170,869)	125,458 (104,264 , 146,653)	* 5,158 (750 , 9,565)	* 7,736 (1,125 , 14,348)
$40,000 under $50,000	360,127 (322,931 , 397,323)	117,411 (100,507 , 134,314)	12,255 (5,402 , 19,107)	22,799 (9,493 , 36,105)
$50,000 under $75,000	15,566 (7,888 , 23,244)	4,831 (1,797 , 7,864)	57,298 (42,732 , 71,864)	125,864 (91,238 , 160,491)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	59,823 (44,821 , 74,825)	136,920 (99,762 , 174,079)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	153,573 (130,127 , 177,019)	412,474 (338,486 , 486,462)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	65,990 (55,744 , 76,235)	139,259 (114,553 , 163,966)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	* 283 (-104 , 670)	* 432 (-363 , 1,227)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**22,967,984 (22,716,855 , 23,219,114)**	**59,766,094 (58,885,487 , 60,646,701)**	**17,722,287 (17,487,452 , 17,957,122)**	**33,997,471 (33,437,392 , 34,557,551)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Total refundable credits—continued			
	American opportunity credit		Net premium tax credit	
	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)
All returns, total	**5,957,083 (5,809,979 , 6,104,186)**	**5,184,485 (5,045,874 , 5,323,096)**	**2,318,423 (2,228,014 , 2,408,831)**	**2,388,657 (2,213,667 , 2,563,647)**
No adjusted gross income	112,582 (93,985 , 131,180)	104,584 (86,926 , 122,242)	129,016 (112,028 , 146,004)	151,674 (123,808 , 179,539)
$1 under $5,000	220,193 (191,190 , 249,196)	186,985 (160,843 , 213,128)	129,934 (108,128 , 151,741)	113,791 (70,251 , 157,331)
$5,000 under $10,000	307,082 (272,834 , 341,330)	272,066 (240,671 , 303,462)	160,457 (136,120 , 184,794)	95,873 (71,324 , 120,423)
$10,000 under $15,000	440,993 (400,023 , 481,962)	397,765 (358,746 , 436,784)	223,206 (194,367 , 252,045)	152,129 (114,087 , 190,171)
$15,000 under $20,000	494,731 (451,310 , 538,152)	430,940 (390,313 , 471,568)	256,773 (225,871 , 287,675)	177,716 (137,104 , 218,328)
$20,000 under $25,000	437,126 (396,263 , 477,990)	381,469 (343,710 , 419,228)	226,080 (196,985 , 255,175)	189,616 (138,002 , 241,230)
$25,000 under $30,000	367,370 (329,922 , 404,819)	302,216 (269,479 , 334,954)	211,366 (183,297 , 239,435)	190,487 (148,864 , 232,109)
$30,000 under $40,000	651,157 (601,360 , 700,954)	552,044 (506,599 , 597,490)	316,584 (282,380 , 350,787)	300,902 (251,464 , 350,340)
$40,000 under $50,000	464,892 (422,833 , 506,952)	381,454 (344,036 , 418,872)	225,430 (196,688 , 254,173)	277,627 (205,660 , 349,594)
$50,000 under $75,000	779,153 (724,910 , 833,397)	702,930 (650,550 , 755,311)	266,205 (235,056 , 297,353)	395,977 (314,233 , 477,720)
$75,000 under $100,000	513,619 (469,767 , 557,471)	424,862 (385,110 , 464,613)	87,871 (69,947 , 105,794)	135,923 (96,120 , 175,726)
$100,000 under $200,000	1,168,183 (1,103,390 , 1,232,976)	1,047,168 (981,763 , 1,112,573)	80,609 (64,062 , 97,156)	190,533 (127,984 , 253,082)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	4,877 (1,606 , 8,148)	16,385 (1,080 , 31,690)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	** 14 (-2 , 31)	** 25 (-12 , 63)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**2,577,618 (2,480,130 , 2,675,107)**	**2,086,520 (1,998,707 , 2,174,332)**	**761,891 (708,733 , 815,050)**	**491,176 (431,271 , 551,080)**
No adjusted gross income	** 1,185 (-791 , 3,161)	** 1,140 (-729 , 3,009)	* 543 (-491 , 1,578)	* 490 (-381 , 1,361)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	* 5,125 (720 , 9,529)	* 97 (-15 , 209)
$15,000 under $20,000	11,053 (4,524 , 17,581)	1,312 (432 , 2,192)	67,556 (51,482 , 83,631)	6,612 (3,946 , 9,278)
$20,000 under $25,000	31,292 (20,295 , 42,289)	6,428 (3,674 , 9,183)	76,934 (59,814 , 94,053)	16,888 (11,438 , 22,339)
$25,000 under $30,000	46,321 (32,943 , 59,699)	13,585 (8,895 , 18,275)	77,494 (60,296 , 94,691)	28,785 (19,305 , 38,264)
$30,000 under $40,000	200,675 (172,893 , 228,457)	133,337 (112,884 , 153,790)	126,466 (104,635 , 148,298)	61,203 (46,209 , 76,198)
$40,000 under $50,000	205,740 (177,615 , 233,866)	153,752 (131,003 , 176,501)	120,188 (98,898 , 141,478)	66,906 (50,240 , 83,573)
$50,000 under $75,000	510,661 (466,544 , 554,777)	427,053 (388,315 , 465,791)	157,031 (132,875 , 181,187)	122,288 (95,509 , 149,068)
$75,000 under $100,000	439,269 (398,541 , 479,998)	345,610 (310,470 , 380,751)	60,863 (45,813 , 75,914)	62,825 (41,327 , 84,323)
$100,000 under $200,000	1,131,422 (1,067,557 , 1,195,287)	1,004,302 (940,544 , 1,068,060)	64,828 (49,954 , 79,703)	108,818 (69,450 , 148,186)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	4,848 (1,577 , 8,119)	16,237 (932 , 31,542)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	* 14 (-2 , 31)	* 26 (-12 , 63)
Nontaxable returns, total	**3,379,464 (3,268,151 , 3,490,777)**	**3,097,965 (2,989,899 , 3,206,031)**	**1,556,532 (1,482,898 , 1,630,165)**	**1,897,481 (1,732,891 , 2,062,072)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Total refundable credits—continued			
	Qualified sick and family leave credit for leave taken before April 1, 2021		Qualified sick and family leave credit for leave taken after March 31, 2021 and before October 1, 2021	
	Number of returns	Amount	Number of returns	Amount
	(44)	(45)	(46)	(47)
All returns, total	**435,710 (395,557 , 475,863)**	**3,216,748 (2,864,767 , 3,568,729)**	**410,837 (371,837 , 449,836)**	**3,631,573 (2,949,505 , 4,313,641)**
No adjusted gross income	157,313 (133,304 , 181,322)	1,391,710 (1,155,059 , 1,628,360)	158,099 (134,012 , 182,185)	1,450,846 (1,202,585 , 1,699,107)
$1 under $5,000	47,389 (34,008 , 60,770)	385,822 (257,368 , 514,277)	46,432 (33,181 , 59,683)	452,553 (294,592 , 610,514)
$5,000 under $10,000	40,543 (28,152 , 52,933)	294,278 (185,720 , 402,837)	37,583 (25,650 , 49,516)	594,105 (15,461 , 1,172,750)
$10,000 under $15,000	63,096 (47,690 , 78,501)	334,722 (233,962 , 435,483)	58,196 (43,393 , 72,998)	286,779 (185,695 , 387,863)
$15,000 under $20,000	25,700 (15,832 , 35,567)	175,118 (94,148 , 256,088)	18,783 (10,345 , 27,221)	159,923 (79,213 , 240,634)
$20,000 under $25,000	19,069 (10,622 , 27,517)	121,880 (57,019 , 186,740)	18,058 (9,845 , 26,272)	111,079 (51,916 , 170,243)
$25,000 under $30,000	13,796 (6,581 , 21,011)	86,651 (33,631 , 139,672)	13,810 (6,583 , 21,038)	100,993 (39,302 , 162,685)
$30,000 under $40,000	20,885 (11,959 , 29,811)	106,746 (47,746 , 165,747)	19,900 (11,185 , 28,615)	146,076 (68,183 , 223,970)
$40,000 under $50,000	12,964 (5,921 , 20,007)	103,457 (35,862 , 171,052)	13,033 (5,953 , 20,113)	95,843 (26,742 , 164,944)
$50,000 under $75,000	14,604 (7,194 , 22,013)	92,911 (32,964 , 152,858)	8,367 (2,755 , 13,978)	86,948 (21,557 , 152,338)
$75,000 under $100,000	10,460 (4,196 , 16,724)	67,314 (13,652 , 120,975)	10,556 (4,287 , 16,825)	80,913 (28,782 , 133,045)
$100,000 under $200,000	8,803 (3,159 , 14,447)	54,261 (11,114 , 97,408)	6,925 (2,009 , 11,840)	63,190 (11,798 , 114,582)
$200,000 under $500,000	806 (-70 , 1,682)	855 (185 , 1,525)	600 (-97 , 1,298)	979 (42 , 1,916)
$500,000 under $1,000,000	** 257 (-41 , 556)	** 899 (133 , 1,666)	** 496 (87 , 902)	** 1,345 (536 , 2,152)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	* 15 (-1 , 32)	* 76 (-7 , 158)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	** 11 (3 , 20)	** 48 (10 , 87)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**14,061 (7,115 , 21,006)**	**15,256 (6,242 , 24,271)**	**8,739 (3,393 , 14,085)**	**14,077 (2,925 , 25,228)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	** 4,292 (346 , 8,239)	** 3,310 (-380 , 7,001)	** 3,321 (-146 , 6,789)	** 3,077 (-775 , 6,931)
$25,000 under $30,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$50,000 under $75,000	* 2,044 (-747 , 4,834)	* 1,574 (-928 , 4,076)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	* 2,323 (-529 , 5,174)	* 1,362 (-237 , 2,961)	* 2,023 (-768 , 4,813)	* 4,692 (-3,938 , 13,321)
$100,000 under $200,000	* 4,337 (349 , 8,325)	* 7,378 (-224 , 14,981)	* 2,323 (-528 , 5,174)	* 4,217 (-1,573 , 10,006)
$200,000 under $500,000	* 787 (-89 , 1,663)	* 699 (29 , 1,369)	* 584 (-113 , 1,282)	* 841 (-96 , 1,778)
$500,000 under $1,000,000	* 235 (-63 , 533)	* 690 (-53 , 1,433)	** 488 (80 , 895)	** 1,250 (441 , 2,058)
$1,000,000 or more	43 (15 , 72)	242 (32 , 453)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**421,650 (382,096 , 461,203)**	**3,201,492 (2,849,624 , 3,553,360)**	**402,098 (363,465 , 440,731)**	**3,617,497 (2,935,518 , 4,299,475)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Refundable credits used to offset income tax before credits			
	Total		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)
All returns, total	**7,867,360 (7,700,004 , 8,034,715)**	**6,223,030 (6,004,917 , 6,441,144)**	**2,869,112 (2,765,807 , 2,972,417)**	**908,014 (857,446 , 958,583)**
No adjusted gross income	883 (-190 , 1,955)	1,532 (138 , 2,926)	* 112 (-78 , 301)	* 453 (-374 , 1,280)
$1 under $5,000	* 2,973 (-390 , 6,336)	* 1,377 (-582 , 3,336)	** 2,955 (-387 , 6,296)	** 942 (-240 , 2,125)
$5,000 under $10,000	* 3,003 (-394 , 6,400)	* 1,978 (-297 , 4,254)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	713,818 (661,770 , 765,867)	60,441 (55,359 , 65,524)	675,795 (625,112 , 726,477)	57,547 (52,603 , 62,491)
$15,000 under $20,000	711,471 (659,469 , 763,474)	109,843 (97,679 , 122,008)	559,000 (512,824 , 605,176)	65,028 (56,547 , 73,508)
$20,000 under $25,000	287,506 (254,399 , 320,613)	113,377 (95,891 , 130,863)	90,812 (72,147 , 109,476)	21,171 (15,384 , 26,958)
$25,000 under $30,000	495,427 (452,011 , 538,844)	240,375 (210,817 , 269,934)	157,979 (133,413 , 182,545)	67,756 (53,599 , 81,912)
$30,000 under $40,000	1,326,887 (1,256,094 , 1,397,679)	961,986 (899,640 , 1,024,332)	702,583 (650,827 , 754,339)	456,016 (416,033 , 495,998)
$40,000 under $50,000	1,118,702 (1,053,623 , 1,183,780)	700,503 (642,158 , 758,847)	651,849 (601,970 , 701,728)	230,175 (205,062 , 255,288)
$50,000 under $75,000	1,040,556 (978,138 , 1,102,973)	1,183,851 (1,090,495 , 1,277,208)	28,030 (17,740 , 38,320)	8,927 (4,767 , 13,088)
$75,000 under $100,000	660,023 (610,489 , 709,558)	796,112 (709,779 , 882,446)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	1,410,842 (1,340,137 , 1,481,546)	1,874,262 (1,724,968 , 2,023,556)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	84,261 (72,794 , 95,729)	170,329 (137,560 , 203,098)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	** 5,955 (4,468 , 7,442)	** 3,286 (1,128 , 5,444)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	1,637 (1,202 , 2,073)	1,146 (135 , 2,157)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	982 (726 , 1,237)	661 (35 , 1,287)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	1,691 (1,516 , 1,867)	819 (170 , 1,467)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	742 (742 , 742)	1,151 (1,151 , 1,151)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**5,129,663 (4,993,624 , 5,265,703)**	**4,442,520 (4,268,189 , 4,616,852)**	**1,118,362 (1,053,145 , 1,183,580)**	**302,827 (274,648 , 331,006)**
No adjusted gross income	** 2,861 (-96 , 5,816)	** 2,971 (440 , 5,503)	** 1,097 (-842 , 3,035)	** 967 (-336 , 2,270)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	138,125 (115,084 , 161,167)	17,085 (14,169 , 20,000)	135,122 (112,331 , 157,913)	16,988 (14,083 , 19,893)
$15,000 under $20,000	500,853 (457,107 , 544,599)	40,834 (35,310 , 46,357)	432,214 (391,551 , 472,878)	32,302 (27,749 , 36,855)
$20,000 under $25,000	135,702 (112,923 , 158,481)	26,740 (20,391 , 33,088)	** 27,169 (16,927 , 37,412)	** 4,871 (224 , 9,517)
$25,000 under $30,000	150,950 (126,893 , 175,006)	81,722 (63,195 , 100,249)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	543,268 (497,754 , 588,782)	426,866 (385,374 , 468,357)	147,067 (123,265 , 170,869)	125,458 (104,264 , 146,653)
$40,000 under $50,000	731,735 (678,918 , 784,552)	428,485 (387,547 , 469,424)	360,127 (322,931 , 397,323)	117,411 (100,507 , 134,314)
$50,000 under $75,000	850,115 (793,529 , 906,701)	870,630 (800,294 , 940,966)	15,566 (7,888 , 23,244)	4,831 (1,797 , 7,864)
$75,000 under $100,000	603,313 (555,782 , 650,845)	647,871 (580,113 , 715,629)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	1,382,667 (1,312,602 , 1,452,731)	1,723,974 (1,596,550 , 1,851,398)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	79,068 (68,097 , 90,039)	168,347 (135,677 , 201,017)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	5,193 (3,707 , 6,679)	2,888 (736 , 5,040)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	5,813 (5,275 , 6,352)	4,108 (2,745 , 5,472)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**2,737,696 (2,637,066 , 2,838,327)**	**1,780,510 (1,647,974 , 1,913,046)**	**1,750,750 (1,669,640 , 1,831,860)**	**605,188 (563,023 , 647,352)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax credits—continued			
	Refundable credits used to offset income tax before credits—continued			
	Refundable child tax credit or additional child tax credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)
All returns, total	**512,481 (470,970 , 553,992)**	**1,173,129 (1,059,095 , 1,287,162)**	**3,039,310 (2,933,422 , 3,145,197)**	**2,305,411 (2,214,430 , 2,396,392)**
No adjusted gross income	** 2,051 (-745 , 4,847)	** 1,032 (-567 , 2,631)	** 2,196 (-599 , 4,992)	** 1,141 (-727 , 3,010)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	* 6,031 (1,208 , 10,854)	* 2,518 (365 , 4,671)	19,127 (10,531 , 27,722)	2,210 (1,052 , 3,368)
$20,000 under $25,000	* 3,988 (82 , 7,895)	* 3,186 (-318 , 6,690)	47,440 (33,897 , 60,983)	9,232 (6,068 , 12,395)
$25,000 under $30,000	14,384 (7,013 , 21,755)	9,431 (3,474 , 15,388)	155,591 (131,113 , 180,070)	39,793 (32,246 , 47,340)
$30,000 under $40,000	32,989 (21,827 , 44,152)	34,819 (21,033 , 48,606)	349,410 (312,796 , 386,024)	222,423 (196,801 , 248,045)
$40,000 under $50,000	53,620 (39,565 , 67,675)	92,831 (65,818 , 119,845)	256,957 (225,557 , 288,357)	174,270 (150,604 , 197,935)
$50,000 under $75,000	96,604 (77,784 , 115,425)	248,137 (195,751 , 300,522)	599,081 (551,357 , 646,804)	479,895 (439,055 , 520,736)
$75,000 under $100,000	72,406 (56,018 , 88,794)	196,768 (145,940 , 247,596)	465,418 (423,593 , 507,243)	364,085 (327,997 , 400,173)
$100,000 under $200,000	158,941 (135,144 , 182,737)	442,733 (364,555 , 520,912)	1,144,091 (1,079,895 , 1,208,286)	1,012,362 (948,391 , 1,076,334)
$200,000 under $500,000	71,183 (60,407 , 81,959)	141,241 (116,404 , 166,078)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	* 283 (-104 , 670)	* 432 (-363 , 1,227)	0 (0 , 0)	0 (0 , 0)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**354,409 (320,404 , 388,415)**	**845,600 (751,399 , 939,801)**	**2,577,618 (2,480,130 , 2,675,107)**	**2,086,520 (1,998,707 , 2,174,332)**
No adjusted gross income	30 (15 , 44)	115 (52 , 179)	** 1,185 (-791 , 3,161)	** 1,140 (-729 , 3,009)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	11,053 (4,524 , 17,581)	1,312 (432 , 2,192)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	31,292 (20,295 , 42,289)	6,428 (3,674 , 9,183)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	46,321 (32,943 , 59,699)	13,585 (8,895 , 18,275)
$30,000 under $40,000	* 5,158 (750 , 9,565)	* 7,736 (1,125 , 14,348)	200,675 (172,893 , 228,457)	133,337 (112,884 , 153,790)
$40,000 under $50,000	12,255 (5,402 , 19,107)	22,799 (9,493 , 36,105)	205,740 (177,615 , 233,866)	153,752 (131,003 , 176,501)
$50,000 under $75,000	57,298 (42,732 , 71,864)	125,864 (91,238 , 160,491)	510,661 (466,544 , 554,777)	427,053 (388,315 , 465,791)
$75,000 under $100,000	59,823 (44,821 , 74,825)	136,920 (99,762 , 174,079)	439,269 (398,541 , 479,998)	345,610 (310,470 , 380,751)
$100,000 under $200,000	153,573 (130,127 , 177,019)	412,474 (338,486 , 486,462)	1,131,422 (1,067,557 , 1,195,287)	1,004,302 (940,544 , 1,068,060)
$200,000 under $500,000	65,990 (55,744 , 76,235)	139,259 (114,553 , 163,966)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	* 283 (-104 , 670)	* 432 (-363 , 1,227)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**158,072 (134,205 , 181,938)**	**327,529 (263,117 , 391,940)**	**461,691 (419,836 , 503,546)**	**218,892 (194,709 , 243,075)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Income tax after credits		Net investment income tax	
	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)
All returns, total	**110,611,880 (110,300,085 , 110,923,674)**	**2,098,923,017 (2,094,019,451 , 2,103,826,583)**	**7,140,565 (7,078,664 , 7,202,466)**	**40,994,087 (40,746,352 , 41,241,823)**
No adjusted gross income	3,843 (1,996 , 5,690)	128,418 (83,428 , 173,408)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	105,475 (85,367 , 125,582)	18,734 (9,203 , 28,266)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	119,109 (97,797 , 140,421)	41,423 (31,112 , 51,735)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	1,370,355 (1,298,269 , 1,442,441)	188,178 (163,468 , 212,888)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	4,429,442 (4,302,204 , 4,556,680)	1,735,910 (1,678,166 , 1,793,654)	** 7 (0 , 14)	** 442 (-117 , 1,001)
$20,000 under $25,000	4,393,888 (4,267,076 , 4,520,699)	3,804,019 (3,686,238 , 3,921,800)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	4,801,988 (4,669,674 , 4,934,303)	6,376,403 (6,189,076 , 6,563,730)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	10,791,931 (10,599,717 , 10,984,145)	21,322,189 (20,910,191 , 21,734,187)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	10,680,343 (10,488,601 , 10,872,085)	30,308,339 (29,719,621 , 30,897,058)	** 120,073 (100,050 , 140,095)	** 39,216 (28,211 , 50,221)
$50,000 under $75,000	21,378,035 (21,129,203 , 21,626,867)	100,103,566 (98,813,049 , 101,394,083)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	14,549,341 (14,355,805 , 14,742,878)	113,079,178 (111,380,029 , 114,778,327)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	25,543,182 (25,349,178 , 25,737,186)	397,720,446 (394,432,293 , 401,008,599)	** 0 (0 , 0)	** 0 (0 , 0)
$200,000 under $500,000	9,975,881 (9,872,493 , 10,079,268)	478,105,230 (473,924,642 , 482,285,819)	** 7,020,486 (6,961,558 , 7,079,413)	** 40,954,429 (40,706,876 , 41,201,983)
$500,000 under $1,000,000	1,667,357 (1,649,412 , 1,685,302)	254,284,854 (251,253,288 , 257,316,420)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	359,534 (354,272 , 364,796)	110,819,453 (109,077,705 , 112,561,200)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	147,558 (144,296 , 150,820)	67,287,429 (65,774,603 , 68,800,255)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	207,401 (205,905 , 208,897)	166,026,539 (164,815,178 , 167,237,899)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	52,747 (52,263 , 53,230)	96,475,701 (95,541,592 , 97,409,810)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	34,472 (34,467 , 34,477)	251,097,008 (251,085,421 , 251,108,594)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**110,611,880 (110,300,085 , 110,923,674)**	**2,098,923,017 (2,094,019,451 , 2,103,826,583)**	**7,136,365 (7,074,484 , 7,198,246)**	**40,993,368 (40,745,631 , 41,241,105)**
No adjusted gross income	3,843 (1,996 , 5,690)	128,418 (83,428 , 173,408)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	105,475 (85,367 , 125,582)	18,734 (9,203 , 28,266)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	119,109 (97,797 , 140,421)	41,423 (31,112 , 51,735)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	1,370,355 (1,298,269 , 1,442,441)	188,178 (163,468 , 212,888)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	4,429,442 (4,302,204 , 4,556,680)	1,735,910 (1,678,166 , 1,793,654)	** 7 (0 , 14)	** 442 (-117 , 1,001)
$20,000 under $25,000	4,393,888 (4,267,076 , 4,520,699)	3,804,019 (3,686,238 , 3,921,800)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	4,801,988 (4,669,674 , 4,934,303)	6,376,403 (6,189,076 , 6,563,730)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	10,791,931 (10,599,717 , 10,984,145)	21,322,189 (20,910,191 , 21,734,187)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	10,680,343 (10,488,601 , 10,872,085)	30,308,339 (29,719,621 , 30,897,058)	** 120,062 (100,039 , 140,084)	** 39,209 (28,204 , 50,213)
$50,000 under $75,000	21,378,035 (21,129,203 , 21,626,867)	100,103,566 (98,813,049 , 101,394,083)	** 0 (0 , 0)	** 0 (0 , 0)
$75,000 under $100,000	14,549,341 (14,355,805 , 14,742,878)	113,079,178 (111,380,029 , 114,778,327)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	25,543,182 (25,349,178 , 25,737,186)	397,720,446 (394,432,293 , 401,008,599)	** 0 (0 , 0)	** 0 (0 , 0)
$200,000 under $500,000	9,975,881 (9,872,493 , 10,079,268)	478,105,230 (473,924,642 , 482,285,819)	** 7,016,296 (6,957,391 , 7,075,201)	** 40,953,718 (40,706,162 , 41,201,273)
$500,000 under $1,000,000	1,667,357 (1,649,412 , 1,685,302)	254,284,854 (251,253,288 , 257,316,420)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	801,712 (796,402 , 807,021)	691,706,129 (689,502,124 , 693,910,133)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**4,200 (1,505 , 6,896)**	**719 (289 , 1,149)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Total income tax		All other taxes	
			Total	
	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)
All returns, total	**110,640,128 (110,328,386 , 110,951,870)**	**2,139,922,072 (2,134,999,772 , 2,144,844,371)**	**36,666,212 (36,427,236 , 36,905,188)**	**111,568,188 (110,393,454 , 112,742,921)**
No adjusted gross income	3,843 (1,996 , 5,690)	128,418 (83,428 , 173,408)	306,957 (281,715 , 332,200)	722,277 (651,288 , 793,266)
$1 under $5,000	105,475 (85,367 , 125,582)	18,734 (9,203 , 28,266)	1,586,391 (1,512,531 , 1,660,250)	700,022 (631,746 , 768,297)
$5,000 under $10,000	119,109 (97,797 , 140,421)	41,423 (31,112 , 51,735)	1,752,611 (1,674,968 , 1,830,254)	1,627,677 (1,542,082 , 1,713,272)
$10,000 under $15,000	1,370,355 (1,298,269 , 1,442,441)	188,178 (163,468 , 212,888)	2,551,543 (2,459,853 , 2,643,233)	3,535,767 (3,385,295 , 3,686,239)
$15,000 under $20,000	4,429,445 (4,302,207 , 4,556,683)	1,736,237 (1,678,490 , 1,793,983)	2,214,305 (2,127,552 , 2,301,057)	3,837,415 (3,658,647 , 4,016,183)
$20,000 under $25,000	4,393,888 (4,267,076 , 4,520,699)	3,804,019 (3,686,238 , 3,921,800)	1,555,416 (1,480,685 , 1,630,146)	2,742,773 (2,570,339 , 2,915,207)
$25,000 under $30,000	4,801,988 (4,669,674 , 4,934,303)	6,376,403 (6,189,076 , 6,563,730)	1,479,252 (1,405,947 , 1,552,557)	2,747,020 (2,556,696 , 2,937,344)
$30,000 under $40,000	10,791,934 (10,599,720 , 10,984,148)	21,322,304 (20,910,306 , 21,734,302)	2,576,710 (2,480,407 , 2,673,013)	5,061,825 (4,786,758 , 5,336,893)
$40,000 under $50,000	10,680,343 (10,488,601 , 10,872,085)	30,309,343 (29,720,606 , 30,898,079)	2,204,876 (2,115,515 , 2,294,237)	4,473,418 (4,195,887 , 4,750,950)
$50,000 under $75,000	21,378,339 (21,129,506 , 21,627,172)	100,103,598 (98,813,082 , 101,394,115)	3,990,915 (3,874,936 , 4,106,895)	9,612,933 (9,168,836 , 10,057,029)
$75,000 under $100,000	14,549,648 (14,356,111 , 14,743,186)	113,079,420 (111,380,269 , 114,778,571)	2,738,321 (2,641,977 , 2,834,666)	8,102,502 (7,640,159 , 8,564,844)
$100,000 under $200,000	25,547,389 (25,353,389 , 25,741,389)	397,758,377 (394,469,935 , 401,046,819)	5,625,123 (5,501,909 , 5,748,337)	20,505,504 (19,741,269 , 21,269,739)
$200,000 under $500,000	9,992,304 (9,888,926 , 10,095,681)	483,056,987 (478,852,508 , 487,261,466)	6,134,140 (6,056,703 , 6,211,578)	21,100,294 (20,552,071 , 21,648,516)
$500,000 under $1,000,000	1,672,148 (1,654,213 , 1,690,082)	260,282,198 (257,208,931 , 263,355,465)	1,317,139 (1,298,826 , 1,335,452)	10,279,763 (10,002,171 , 10,557,356)
$1,000,000 under $1,500,000	360,444 (355,181 , 365,706)	114,003,393 (112,229,359 , 115,777,428)	282,594 (277,515 , 287,674)	3,948,310 (3,823,171 , 4,073,449)
$1,500,000 under $2,000,000	148,056 (144,790 , 151,323)	69,338,677 (67,796,594 , 70,880,761)	116,963 (113,981 , 119,945)	2,212,716 (2,137,017 , 2,288,414)
$2,000,000 under $5,000,000	207,905 (206,409 , 209,400)	171,825,620 (170,587,316 , 173,063,924)	162,455 (160,998 , 163,911)	4,586,007 (4,512,550 , 4,659,465)
$5,000,000 under $10,000,000	52,913 (52,429 , 53,397)	100,262,125 (99,303,979 , 101,220,270)	42,311 (41,855 , 42,768)	2,209,009 (2,163,629 , 2,254,390)
$10,000,000 or more	34,604 (34,599 , 34,609)	266,286,618 (266,275,032 , 266,298,205)	28,189 (28,189 , 28,189)	3,562,956 (3,562,956 , 3,562,956)
Taxable returns, total	**110,640,128 (110,328,386 , 110,951,870)**	**2,139,922,072 (2,134,999,772 , 2,144,844,371)**	**24,520,297 (24,300,263 , 24,740,332)**	**90,895,331 (89,770,710 , 92,019,952)**
No adjusted gross income	3,843 (1,996 , 5,690)	128,418 (83,428 , 173,408)	2,270 (937 , 3,603)	27,036 (20,009 , 34,063)
$1 under $5,000	105,475 (85,367 , 125,582)	18,734 (9,203 , 28,266)	11,570 (4,971 , 18,170)	2,407 (639 , 4,175)
$5,000 under $10,000	119,109 (97,797 , 140,421)	41,423 (31,112 , 51,735)	20,064 (11,441 , 28,687)	9,713 (2,889 , 16,537)
$10,000 under $15,000	1,370,355 (1,298,269 , 1,442,441)	188,178 (163,468 , 212,888)	152,066 (128,182 , 175,951)	168,959 (133,539 , 204,379)
$15,000 under $20,000	4,429,445 (4,302,207 , 4,556,683)	1,736,237 (1,678,490 , 1,793,983)	574,640 (528,470 , 620,810)	793,943 (710,346 , 877,540)
$20,000 under $25,000	4,393,888 (4,267,076 , 4,520,699)	3,804,019 (3,686,238 , 3,921,800)	626,894 (578,610 , 675,177)	945,071 (842,308 , 1,047,834)
$25,000 under $30,000	4,801,988 (4,669,674 , 4,934,303)	6,376,403 (6,189,076 , 6,563,730)	706,997 (655,614 , 758,379)	1,106,468 (984,217 , 1,228,719)
$30,000 under $40,000	10,791,934 (10,599,720 , 10,984,148)	21,322,304 (20,910,306 , 21,734,302)	1,512,070 (1,437,304 , 1,586,835)	2,596,992 (2,402,101 , 2,791,882)
$40,000 under $50,000	10,680,343 (10,488,601 , 10,872,085)	30,309,343 (29,720,606 , 30,898,079)	1,511,765 (1,436,996 , 1,586,534)	2,675,712 (2,463,936 , 2,887,489)
$50,000 under $75,000	21,378,339 (21,129,506 , 21,627,172)	100,103,598 (98,813,082 , 101,394,115)	3,278,649 (3,172,037 , 3,385,261)	7,447,491 (7,057,201 , 7,837,782)
$75,000 under $100,000	14,549,648 (14,356,111 , 14,743,186)	113,079,420 (111,380,269 , 114,778,571)	2,521,135 (2,428,161 , 2,614,108)	7,302,522 (6,863,672 , 7,741,372)
$100,000 under $200,000	25,547,389 (25,353,389 , 25,741,389)	397,758,377 (394,469,935 , 401,046,819)	5,525,652 (5,403,156 , 5,648,148)	19,979,873 (19,222,578 , 20,737,168)
$200,000 under $500,000	9,992,304 (9,888,926 , 10,095,681)	483,056,987 (478,852,508 , 487,261,466)	6,127,497 (6,050,060 , 6,204,935)	21,051,146 (20,503,000 , 21,599,293)
$500,000 under $1,000,000	1,672,148 (1,654,213 , 1,690,082)	260,282,198 (257,208,931 , 263,355,465)	1,316,747 (1,298,434 , 1,335,060)	10,275,063 (9,997,471 , 10,552,656)
$1,000,000 or more	803,922 (798,615 , 809,228)	721,716,433 (719,481,851 , 723,951,016)	632,282 (626,887 , 637,676)	16,512,934 (16,350,822 , 16,675,046)
Nontaxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**12,145,914 (11,981,965 , 12,309,864)**	**20,672,856 (20,198,014 , 21,147,699)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	Self-employment tax		Social Security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)
All returns, total	**22,434,877 (22,264,860 , 22,604,894)**	**81,017,483 (79,940,731 , 82,094,236)**	**84,910 (67,063 , 102,757)**	**16,467 (8,990 , 23,943)**
No adjusted gross income	204,917 (184,912 , 224,923)	621,669 (553,576 , 689,762)	** 0 (0 , 0)	** 0 (0 , 0)
$1 under $5,000	1,440,763 (1,370,643 , 1,510,884)	656,176 (589,903 , 722,450)	** 4,548 (483 , 8,612)	** 91 (2 , 182)
$5,000 under $10,000	1,557,553 (1,484,724 , 1,630,381)	1,565,630 (1,481,904 , 1,649,357)	* 9,083 (3,152 , 15,014)	* 323 (-46 , 692)
$10,000 under $15,000	2,267,677 (2,181,872 , 2,353,482)	3,426,488 (3,279,054 , 3,573,922)	15,041 (7,433 , 22,649)	2,154 (587 , 3,721)
$15,000 under $20,000	1,891,253 (1,811,682 , 1,970,825)	3,703,046 (3,527,438 , 3,878,654)	8,375 (2,753 , 13,998)	2,099 (478 , 3,719)
$20,000 under $25,000	1,142,933 (1,079,337 , 1,206,528)	2,574,908 (2,405,827 , 2,743,989)	* 9,034 (3,135 , 14,934)	* 1,467 (-225 , 3,159)
$25,000 under $30,000	973,805 (914,931 , 1,032,680)	2,476,852 (2,292,606 , 2,661,098)	* 4,037 (83 , 7,991)	* 2,202 (-938 , 5,342)
$30,000 under $40,000	1,526,397 (1,453,359 , 1,599,434)	4,351,717 (4,088,252 , 4,615,182)	* 6,395 (1,507 , 11,284)	* 368 (-49 , 786)
$40,000 under $50,000	1,239,534 (1,173,543 , 1,305,526)	3,557,602 (3,296,231 , 3,818,973)	* 7,065 (1,834 , 12,295)	* 3,469 (-908 , 7,846)
$50,000 under $75,000	2,326,391 (2,240,147 , 2,412,636)	7,217,146 (6,814,050 , 7,620,243)	* 7,014 (1,820 , 12,207)	* 874 (-204 , 1,951)
$75,000 under $100,000	1,683,765 (1,609,603 , 1,757,928)	6,158,169 (5,741,291 , 6,575,047)	* 4,059 (123 , 7,996)	* 141 (-65 , 348)
$100,000 under $200,000	3,518,141 (3,425,391 , 3,610,891)	16,428,274 (15,729,573 , 17,126,974)	7,128 (2,188 , 12,069)	379 (64 , 694)
$200,000 under $500,000	1,917,432 (1,870,041 , 1,964,823)	14,479,678 (13,987,873 , 14,971,483)	** 3,111 (121 , 6,101)	** 2,713 (-1,450 , 6,874)
$500,000 under $1,000,000	456,662 (443,901 , 469,423)	5,718,794 (5,479,723 , 5,957,864)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	119,584 (115,902 , 123,266)	2,139,481 (2,037,183 , 2,241,779)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	54,671 (52,722 , 56,620)	1,207,909 (1,149,950 , 1,265,868)	** 19 (2 , 37)	** 185 (182 , 189)
$2,000,000 under $5,000,000	76,822 (75,695 , 77,948)	2,326,253 (2,272,619 , 2,379,886)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000,000 under $10,000,000	21,513 (21,164 , 21,863)	995,572 (966,437 , 1,024,707)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	15,064 (15,064 , 15,064)	1,412,120 (1,412,120 , 1,412,120)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	**12,389,125 (12,233,883 , 12,544,367)**	**61,837,513 (60,816,101 , 62,858,925)**	**43,551 (30,836 , 56,267)**	**7,388 (1,766 , 13,010)**
No adjusted gross income	1,900 (585 , 3,215)	20,986 (14,069 , 27,903)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	* 8,025 (2,467 , 13,583)	* 1,564 (396 , 2,732)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	10,464 (4,275 , 16,653)	7,511 (1,218 , 13,805)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	107,830 (87,824 , 127,836)	160,460 (125,681 , 195,239)	* 4,037 (83 , 7,991)	* 346 (-53 , 745)
$15,000 under $20,000	419,122 (379,941 , 458,302)	753,493 (670,915 , 836,071)	* 3,029 (-396 , 6,453)	* 247 (-142 , 635)
$20,000 under $25,000	414,926 (375,901 , 453,951)	880,721 (780,112 , 981,331)	** 7,040 (1,827 , 12,253)	** 335 (-70 , 739)
$25,000 under $30,000	403,037 (364,623 , 441,450)	935,213 (818,981 , 1,051,446)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	791,174 (737,755 , 844,594)	2,078,856 (1,895,395 , 2,262,317)	* 2,358 (-516 , 5,233)	* 33 (-11 , 78)
$40,000 under $50,000	751,481 (699,444 , 803,519)	1,950,892 (1,755,000 , 2,146,783)	* 6,055 (1,213 , 10,898)	* 2,153 (-1,384 , 5,690)
$50,000 under $75,000	1,840,252 (1,762,162 , 1,918,342)	5,317,508 (4,971,044 , 5,663,972)	* 7,014 (1,820 , 12,207)	* 874 (-204 , 1,951)
$75,000 under $100,000	1,535,707 (1,464,394 , 1,607,020)	5,485,653 (5,092,595 , 5,878,712)	* 4,059 (123 , 7,996)	* 141 (-65 , 348)
$100,000 under $200,000	3,447,771 (3,355,631 , 3,539,911)	16,007,742 (15,315,468 , 16,700,015)	* 6,828 (1,922 , 11,734)	* 361 (48 , 673)
$200,000 under $500,000	1,913,463 (1,866,077 , 1,960,849)	14,442,445 (13,950,719 , 14,934,172)	** 3,111 (121 , 6,101)	** 2,713 (-1,450 , 6,874)
$500,000 under $1,000,000	456,459 (443,698 , 469,220)	5,715,940 (5,476,869 , 5,955,011)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	287,514 (283,363 , 291,665)	8,078,527 (7,948,638 , 8,208,417)	* 20 (2 , 37)	* 186 (182 , 189)
Nontaxable returns, total	**10,045,752 (9,903,512 , 10,187,992)**	**19,179,971 (18,720,425 , 19,639,516)**	**41,358 (28,832 , 53,885)**	**9,079 (4,150 , 14,007)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	Uncollected Social Security tax		Total additional Social Security and Medicare tax	
	Number of returns	Amount	Number of returns	Amount
	(68)	(69)	(70)	(71)
All returns, total	**60,035 (45,506 , 74,564)**	**31,667 (19,382 , 43,951)**	**142,177 (119,367 , 164,987)**	**48,084 (33,705 , 62,464)**
No adjusted gross income	* 342 (-323 , 1,007)	* 327 (-309 , 963)	* 877 (-353 , 2,107)	* 343 (-294 , 979)
$1 under $5,000	* 3,003 (-394 , 6,400)	* 256 (-132 , 643)	* 7,016 (1,821 , 12,211)	* 332 (-64 , 729)
$5,000 under $10,000	* 5,022 (622 , 9,421)	* 1,038 (-240 , 2,316)	14,105 (6,720 , 21,489)	1,361 (31 , 2,691)
$10,000 under $15,000	* 5,046 (625 , 9,467)	* 1,772 (-470 , 4,014)	20,087 (11,289 , 28,886)	3,926 (1,191 , 6,662)
$15,000 under $20,000	* 7,065 (1,834 , 12,295)	* 5,810 (898 , 10,722)	15,440 (7,761 , 23,119)	7,909 (2,737 , 13,081)
$20,000 under $25,000	* 4,013 (82 , 7,943)	* 1,339 (-382 , 3,059)	13,047 (5,958 , 20,135)	2,806 (393 , 5,219)
$25,000 under $30,000	* 4,532 (483 , 8,581)	* 4,365 (-1,034 , 9,764)	* 8,025 (2,467 , 13,583)	* 6,529 (284 , 12,775)
$30,000 under $40,000	* 4,005 (121 , 7,888)	* 1,120 (-293 , 2,534)	10,400 (4,157 , 16,643)	1,489 (15 , 2,963)
$40,000 under $50,000	** 7,226 (2,012 , 12,440)	** 5,383 (-2,463 , 13,229)	11,269 (4,722 , 17,815)	7,996 (-907 , 16,898)
$50,000 under $75,000	** 0 (0 , 0)	** 0 (0 , 0)	* 8,023 (2,466 , 13,580)	* 1,730 (107 , 3,353)
$75,000 under $100,000	8,032 (2,472 , 13,593)	3,903 (436 , 7,371)	12,092 (5,279 , 18,904)	4,045 (571 , 7,518)
$100,000 under $200,000	** 11,030 (5,755 , 16,305)	** 4,527 (1,238 , 7,816)	13,195 (6,296 , 20,095)	1,903 (-74 , 3,880)
$200,000 under $500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 7,871 (4,209 , 11,533)	** 5,705 (772 , 10,637)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	259 (68 , 449)	71 (-3 , 146)	259 (68 , 449)	71 (-3 , 146)
$1,500,000 under $2,000,000	* 122 (8 , 236)	* 101 (-41 , 244)	* 125 (11 , 239)	* 102 (-40 , 245)
$2,000,000 under $5,000,000	240 (170 , 309)	1,032 (173 , 1,891)	246 (176 , 316)	1,034 (175 , 1,893)
$5,000,000 under $10,000,000	52 (35 , 70)	537 (-4 , 1,078)	52 (35 , 70)	537 (-4 , 1,078)
$10,000,000 or more	47 (47 , 47)	84 (84 , 84)	49 (49 , 49)	266 (266 , 266)
Taxable returns, total	**32,979 (22,542 , 43,416)**	**14,322 (8,405 , 20,238)**	**74,306 (58,100 , 90,512)**	**21,699 (13,537 , 29,861)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 5,022 (622 , 9,421)	** 2,568 (-727 , 5,862)	* 5,046 (625 , 9,467)	* 436 (0 , 872)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	* 6,056 (1,214 , 10,899)	* 2,615 (-690 , 5,921)
$20,000 under $25,000	** 0 (0 , 0)	** 0 (0 , 0)	** 8,025 (2,467 , 13,583)	** 444 (-14 , 902)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$30,000 under $40,000	* 2,979 (-390 , 6,348)	* 1,032 (-372 , 2,437)	* 5,337 (909 , 9,766)	* 1,066 (-339 , 2,471)
$40,000 under $50,000	** 6,219 (1,392 , 11,045)	** 1,438 (87 , 2,789)	9,252 (3,331 , 15,173)	2,734 (-853 , 6,321)
$50,000 under $75,000	** 0 (0 , 0)	** 0 (0 , 0)	* 8,023 (2,466 , 13,580)	* 1,730 (107 , 3,353)
$75,000 under $100,000	* 7,026 (1,824 , 12,227)	* 2,942 (29 , 5,854)	11,085 (4,562 , 17,608)	3,083 (163 , 6,003)
$100,000 under $200,000	** 11,014 (5,739 , 16,289)	** 4,516 (1,227 , 7,805)	12,893 (6,019 , 19,768)	1,882 (-94 , 3,859)
$200,000 under $500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 7,857 (4,195 , 11,519)	** 5,696 (764 , 10,629)
$500,000 under $1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	720 (486 , 953)	1,826 (798 , 2,854)	731 (498 , 965)	2,011 (983 , 3,039)
Nontaxable returns, total	**27,056 (16,947 , 37,165)**	**17,345 (6,579 , 28,111)**	**67,871 (51,812 , 83,930)**	**26,386 (14,546 , 38,225)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	Uncollected Social Security and Medicare tax on tips or group-term life insurance		Interest on deferred tax on gain from certain installment sales	
	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)
All returns, total	**605,857 (560,137 , 651,577)**	**266,640 (208,669 , 324,612)**	**9,783 (6,740 , 12,826)**	**316,701 (290,348 , 343,055)**
No adjusted gross income	699 (-12 , 1,409)	523 (-228 , 1,273)	** 211 (94 , 327)	** 7,692 (3,316 , 12,067)
$1 under $5,000	* 5,355 (895 , 9,816)	* 370 (-292 , 1,032)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	11,900 (5,261 , 18,539)	1,574 (13 , 3,135)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	28,162 (17,738 , 38,585)	5,801 (-321 , 11,923)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	27,157 (16,930 , 37,383)	3,952 (221 , 7,683)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	25,117 (15,278 , 34,955)	8,122 (1,397 , 14,848)	** 0 (0 , 0)	** 0 (0 , 0)
$25,000 under $30,000	26,284 (16,237 , 36,330)	14,540 (187 , 28,893)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	48,616 (34,956 , 62,276)	16,325 (6,922 , 25,728)	* 5 (0 , 10)	* 58 (-24 , 141)
$40,000 under $50,000	43,540 (30,612 , 56,468)	12,817 (4,959 , 20,675)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	79,156 (61,749 , 96,562)	26,508 (12,606 , 40,411)	* 1,009 (-964 , 2,982)	* 1,642 (-1,426 , 4,710)
$75,000 under $100,000	62,069 (46,808 , 77,330)	27,362 (7,728 , 46,996)	* 8 (-3 , 20)	* 29 (-21 , 79)
$100,000 under $200,000	173,146 (147,921 , 198,371)	66,652 (34,080 , 99,225)	19 (7 , 32)	535 (504 , 566)
$200,000 under $500,000	60,470 (51,051 , 69,888)	67,809 (33,766 , 101,853)	** 3,693 (1,419 , 5,967)	** 19,429 (8,455 , 30,402)
$500,000 under $1,000,000	9,888 (7,726 , 12,049)	9,617 (-222 , 19,456)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 under $1,500,000	1,961 (1,440 , 2,483)	1,646 (-419 , 3,711)	1,038 (674 , 1,401)	20,261 (6,973 , 33,548)
$1,500,000 under $2,000,000	910 (604 , 1,217)	364 (114 , 614)	506 (356 , 657)	10,880 (7,043 , 14,717)
$2,000,000 under $5,000,000	1,087 (934 , 1,240)	2,064 (-225 , 4,352)	1,438 (1,280 , 1,596)	54,500 (40,251 , 68,749)
$5,000,000 under $10,000,000	209 (171 , 247)	256 (95 , 417)	764 (698 , 830)	55,397 (43,090 , 67,704)
$10,000,000 or more	133 (133 , 133)	339 (339 , 339)	1,091 (1,091 , 1,091)	146,279 (146,279 , 146,279)
Taxable returns, total	**504,958 (463,613 , 546,303)**	**223,986 (168,712 , 279,260)**	**9,531 (6,490 , 12,572)**	**308,191 (282,203 , 334,178)**
No adjusted gross income	** 1,539 (-693 , 3,770)	** 426 (-301 , 1,153)	16 (4 , 27)	516 (511 , 521)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 5,046 (625 , 9,467)	* 431 (-242 , 1,103)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	12,062 (5,241 , 18,883)	419 (9 , 828)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	14,064 (6,703 , 21,425)	4,079 (36 , 8,122)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	20,088 (11,290 , 28,887)	10,955 (-2,824 , 24,733)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	32,169 (21,044 , 43,295)	5,993 (925 , 11,062)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	39,509 (27,198 , 51,820)	8,834 (2,786 , 14,883)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	74,122 (57,281 , 90,963)	25,245 (11,414 , 39,076)	** 1,016 (-957 , 2,990)	** 1,651 (-1,418 , 4,719)
$75,000 under $100,000	60,927 (45,795 , 76,060)	25,206 (6,030 , 44,382)	** 0 (0 , 0)	** 0 (0 , 0)
$100,000 under $200,000	170,817 (145,752 , 195,882)	60,357 (29,347 , 91,368)	** 0 (0 , 0)	** 0 (0 , 0)
$200,000 under $500,000	60,428 (51,009 , 69,846)	67,758 (33,715 , 101,801)	** 3,668 (1,394 , 5,942)	** 18,927 (7,954 , 29,900)
$500,000 under $1,000,000	9,888 (7,726 , 12,049)	9,617 (-222 , 19,456)	** 0 (0 , 0)	** 0 (0 , 0)
$1,000,000 or more	4,300 (3,675 , 4,924)	4,666 (1,569 , 7,763)	4,831 (4,402 , 5,260)	287,097 (263,740 , 310,455)
Nontaxable returns, total	**100,899 (81,344 , 120,454)**	**42,655 (25,169 , 60,140)**	**251 (135 , 368)**	**8,511 (4,134 , 12,887)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	Penalty tax on qualified retirement plans		Household employment tax	
	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)
All returns, total	**4,788,972 (4,661,362 , 4,916,581)**	**5,646,079 (5,363,767 , 5,928,392)**	**226,516 (205,118 , 247,913)**	**1,353,946 (1,221,506 , 1,486,386)**
No adjusted gross income	16,428 (11,100 , 21,755)	17,131 (10,486 , 23,777)	** 1,495 (844 , 2,145)	** 21,372 (7,453 , 35,291)
$1 under $5,000	47,210 (33,824 , 60,596)	11,926 (-359 , 24,212)	** 0 (0 , 0)	** 0 (0 , 0)
$5,000 under $10,000	90,486 (71,836 , 109,136)	16,452 (9,657 , 23,246)	4,935 (621 , 9,248)	3,427 (115 , 6,738)
$10,000 under $15,000	115,825 (94,811 , 136,839)	24,430 (16,538 , 32,321)	* 5,911 (1,186 , 10,636)	* 3,050 (-145 , 6,245)
$15,000 under $20,000	154,184 (129,884 , 178,485)	49,472 (33,595 , 65,349)	9,201 (3,382 , 15,021)	5,357 (800 , 9,914)
$20,000 under $25,000	144,363 (120,958 , 167,769)	51,489 (36,838 , 66,141)	10,938 (4,479 , 17,396)	13,269 (-591 , 27,130)
$25,000 under $30,000	193,647 (166,405 , 220,889)	91,231 (62,208 , 120,253)	* 3,943 (85 , 7,802)	* 2,172 (-526 , 4,871)
$30,000 under $40,000	359,783 (322,668 , 396,897)	161,341 (131,498 , 191,183)	11,942 (5,207 , 18,678)	20,269 (187 , 40,350)
$40,000 under $50,000	401,289 (362,141 , 440,436)	204,800 (166,937 , 242,663)	6,020 (1,219 , 10,821)	8,144 (-288 , 16,577)
$50,000 under $75,000	807,928 (752,525 , 863,332)	617,724 (548,813 , 686,634)	13,293 (6,223 , 20,363)	43,616 (10,365 , 76,868)
$75,000 under $100,000	609,289 (561,432 , 657,146)	589,819 (510,382 , 669,257)	7,324 (2,107 , 12,541)	11,968 (1,500 , 22,436)
$100,000 under $200,000	1,238,848 (1,171,962 , 1,305,734)	1,921,706 (1,737,965 , 2,105,446)	28,532 (18,392 , 38,671)	120,098 (49,364 , 190,832)
$200,000 under $500,000	523,689 (492,668 , 554,709)	1,564,004 (1,399,044 , 1,728,964)	51,009 (43,247 , 58,771)	292,569 (206,031 , 379,108)
$500,000 under $1,000,000	63,068 (57,604 , 68,532)	220,973 (160,512 , 281,434)	35,022 (31,055 , 38,989)	267,732 (217,846 , 317,618)
$1,000,000 under $1,500,000	12,094 (10,794 , 13,393)	57,198 (36,294 , 78,103)	12,362 (11,073 , 13,651)	105,574 (89,712 , 121,436)
$1,500,000 under $2,000,000	4,153 (3,553 , 4,754)	17,435 (9,927 , 24,944)	5,771 (5,119 , 6,423)	60,419 (51,564 , 69,273)
$2,000,000 under $5,000,000	5,022 (4,696 , 5,349)	16,346 (11,465 , 21,226)	10,708 (10,259 , 11,156)	146,392 (136,513 , 156,271)
$5,000,000 under $10,000,000	1,076 (990 , 1,162)	6,252 (1,584 , 10,921)	4,119 (3,961 , 4,277)	75,876 (71,420 , 80,332)
$10,000,000 or more	590 (590 , 590)	6,350 (6,350 , 6,350)	3,990 (3,990 , 3,990)	152,642 (152,642 , 152,642)
Taxable returns, total	**3,868,249 (3,754,452 , 3,982,046)**	**5,230,241 (4,952,367 , 5,508,116)**	**161,098 (146,296 , 175,900)**	**1,252,674 (1,123,723 , 1,381,625)**
No adjusted gross income	** 1,009 (-920 , 2,938)	** 191 (-167 , 550)	56 (35 , 76)	1,999 (1,722 , 2,277)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	9,065 (3,150 , 14,980)	1,398 (-52 , 2,847)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	22,057 (12,845 , 31,268)	4,900 (890 , 8,909)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	71,455 (54,848 , 88,063)	22,698 (12,605 , 32,791)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	64,391 (48,699 , 80,082)	17,430 (10,213 , 24,648)	** 2,025 (-776 , 4,826)	** 6,640 (-6,314 , 19,594)
$25,000 under $30,000	107,855 (87,491 , 128,220)	53,441 (32,184 , 74,698)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	205,735 (177,635 , 233,834)	92,683 (68,507 , 116,859)	** 0 (0 , 0)	** 0 (0 , 0)
$40,000 under $50,000	290,322 (256,986 , 323,659)	150,216 (117,608 , 182,825)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	692,715 (641,352 , 744,078)	527,233 (463,040 , 591,426)	5,979 (1,215 , 10,743)	34,508 (1,972 , 67,045)
$75,000 under $100,000	569,626 (523,306 , 615,946)	565,596 (487,017 , 644,174)	* 4,205 (264 , 8,146)	* 5,222 (-1,797 , 12,242)
$100,000 under $200,000	1,224,927 (1,158,401 , 1,291,454)	1,909,459 (1,726,007 , 2,092,911)	26,076 (16,332 , 35,821)	107,393 (37,112 , 177,674)
$200,000 under $500,000	523,144 (492,123 , 554,165)	1,562,109 (1,397,149 , 1,727,069)	50,809 (43,047 , 58,571)	288,876 (202,338 , 375,415)
$500,000 under $1,000,000	63,041 (57,577 , 68,505)	220,461 (160,000 , 280,922)	35,012 (31,045 , 38,979)	267,521 (217,635 , 317,407)
$1,000,000 or more	22,907 (21,439 , 24,374)	102,426 (79,247 , 125,604)	36,936 (35,421 , 38,450)	540,514 (519,416 , 561,611)
Nontaxable returns, total	**920,723 (862,025 , 979,421)**	**415,838 (365,422 , 466,254)**	**65,418 (49,965 , 80,871)**	**101,273 (71,065 , 131,480)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued			
	First-time homebuyer credit repayment		Total additional Medicare tax	
	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)
All returns, total	**458,968 (418,592 , 499,343)**	**227,222 (203,530 , 250,914)**	**6,973,863 (6,897,084 , 7,050,642)**	**15,086,713 (14,981,282 , 15,192,144)**
No adjusted gross income	8,142 (3,450 , 12,834)	4,032 (1,686 , 6,378)	15,292 (12,497 , 18,086)	28,468 (23,907 , 33,030)
$1 under $5,000	* 3,003 (-394 , 6,400)	* 1,502 (-197 , 3,200)	1,075 (-904 , 3,054)	1,965 (-1,746 , 5,676)
$5,000 under $10,000	10,976 (4,510 , 17,443)	4,848 (1,871 , 7,825)	2,017 (-151 , 4,185)	1,857 (-485 , 4,198)
$10,000 under $15,000	11,369 (4,825 , 17,913)	7,334 (1,659 , 13,009)	128 (26 , 230)	517 (-292 , 1,326)
$15,000 under $20,000	13,085 (5,974 , 20,197)	5,348 (2,284 , 8,412)	98 (13 , 182)	174 (26 , 323)
$20,000 under $25,000	6,619 (1,743 , 11,494)	2,781 (639 , 4,923)	1,660 (-394 , 3,713)	2,757 (-2,237 , 7,752)
$25,000 under $30,000	10,359 (4,123 , 16,595)	4,362 (1,643 , 7,080)	2,542 (-282 , 5,365)	688 (-47 , 1,422)
$30,000 under $40,000	26,824 (16,739 , 36,910)	10,832 (6,528 , 15,136)	4,386 (837 , 7,935)	3,014 (210 , 5,819)
$40,000 under $50,000	29,533 (18,999 , 40,067)	15,103 (9,385 , 20,821)	3,140 (204 , 6,076)	3,238 (-706 , 7,183)
$50,000 under $75,000	76,142 (59,179 , 93,105)	38,267 (28,127 , 48,407)	7,670 (3,086 , 12,254)	8,498 (2,565 , 14,432)
$75,000 under $100,000	61,970 (46,612 , 77,328)	32,370 (23,198 , 41,542)	11,162 (5,984 , 16,339)	8,722 (3,307 , 14,137)
$100,000 under $200,000	154,175 (130,162 , 178,188)	71,919 (60,209 , 83,630)	424,470 (386,965 , 461,975)	126,206 (97,113 , 155,300)
$200,000 under $500,000	42,118 (32,761 , 51,474)	21,287 (16,136 , 26,437)	4,757,570 (4,691,606 , 4,823,535)	3,832,646 (3,769,774 , 3,895,517)
$500,000 under $1,000,000	** 4,654 (3,284 , 6,021)	** 7,238 (-2,221 , 16,696)	1,183,684 (1,165,689 , 1,201,680)	3,905,183 (3,835,988 , 3,974,379)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	252,480 (247,548 , 257,412)	1,591,694 (1,554,659 , 1,628,729)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	102,943 (100,095 , 105,790)	902,412 (873,318 , 931,506)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	142,138 (140,727 , 143,548)	1,988,340 (1,962,476 , 2,014,204)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	36,911 (36,473 , 37,348)	1,020,349 (1,002,623 , 1,038,075)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	24,499 (24,499 , 24,499)	1,659,984 (1,659,984 , 1,659,984)
Taxable returns, total	**355,476 (320,101 , 390,851)**	**178,269 (156,954 , 199,585)**	**6,939,324 (6,862,773 , 7,015,875)**	**15,037,818 (14,932,712 , 15,142,925)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	594 (358 , 829)	3,501 (3,080 , 3,922)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	** 392 (-206 , 991)	** 442 (-144 , 1,029)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	* 145 (-120 , 411)	* 70 (-7 , 148)
$25,000 under $30,000	** 5,037 (624 , 9,451)	** 2,266 (233 , 4,300)	* 1,097 (-879 , 3,073)	* 356 (-299 , 1,011)
$30,000 under $40,000	11,377 (4,809 , 17,946)	4,440 (1,730 , 7,150)	* 1,595 (-494 , 3,684)	* 1,318 (-634 , 3,270)
$40,000 under $50,000	19,790 (11,120 , 28,461)	9,881 (5,366 , 14,396)	1,199 (-790 , 3,187)	2,158 (-1,721 , 6,038)
$50,000 under $75,000	61,616 (46,338 , 76,895)	31,249 (21,768 , 40,729)	6,395 (1,902 , 10,888)	7,305 (1,397 , 13,212)
$75,000 under $100,000	57,764 (42,920 , 72,609)	30,522 (21,523 , 39,521)	9,765 (4,633 , 14,896)	6,196 (927 , 11,464)
$100,000 under $200,000	153,163 (129,231 , 177,096)	71,411 (59,742 , 83,081)	420,871 (383,398 , 458,344)	121,237 (92,200 , 150,273)
$200,000 under $500,000	42,077 (32,720 , 51,433)	21,264 (16,113 , 26,414)	4,754,955 (4,688,992 , 4,820,918)	3,829,244 (3,766,375 , 3,892,113)
$500,000 under $1,000,000	** 4,650 (3,281 , 6,018)	** 7,236 (-2,222 , 16,695)	1,183,459 (1,165,464 , 1,201,455)	3,904,367 (3,835,172 , 3,973,563)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	558,857 (553,549 , 564,165)	7,161,624 (7,109,606 , 7,213,642)
Nontaxable returns, total	**103,492 (84,002 , 122,982)**	**48,953 (38,599 , 59,307)**	**34,539 (28,087 , 40,990)**	**48,895 (40,195 , 57,594)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	All other taxes—continued		Refundable credits used to offset all other taxes	
	Total additional taxes		Total	
	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)
All returns, total	**372,249 (336,890 , 407,608)**	**518,445 (465,476 , 571,414)**	**8,913,792 (8,764,976 , 9,062,608)**	**12,296,521 (11,982,581 , 12,610,460)**
No adjusted gross income	1,278 (308 , 2,249)	3,419 (1,287 , 5,550)	104,612 (90,970 , 118,255)	115,023 (97,635 , 132,410)
$1 under $5,000	* 5,540 (1,035 , 10,046)	* 839 (-423 , 2,100)	717,222 (666,575 , 767,869)	225,980 (201,703 , 250,257)
$5,000 under $10,000	* 3,010 (-387 , 6,407)	* 938 (-709 , 2,585)	1,130,536 (1,067,355 , 1,193,718)	789,706 (736,201 , 843,210)
$10,000 under $15,000	* 3,523 (-10 , 7,057)	* 5,455 (-5,141 , 16,051)	1,963,731 (1,882,615 , 2,044,846)	2,254,051 (2,141,152 , 2,366,950)
$15,000 under $20,000	* 4,013 (82 , 7,943)	* 3,361 (-1,630 , 8,353)	1,434,297 (1,363,836 , 1,504,759)	2,516,889 (2,373,581 , 2,660,197)
$20,000 under $25,000	* 5,002 (624 , 9,381)	* 571 (-223 , 1,364)	700,967 (650,478 , 751,456)	1,346,799 (1,227,882 , 1,465,715)
$25,000 under $30,000	12,037 (5,230 , 18,843)	2,021 (558 , 3,484)	585,216 (539,013 , 631,419)	1,194,507 (1,074,495 , 1,314,520)
$30,000 under $40,000	22,203 (12,969 , 31,437)	9,731 (-789 , 20,252)	885,146 (828,333 , 941,959)	1,675,025 (1,526,516 , 1,823,534)
$40,000 under $50,000	28,565 (18,127 , 39,003)	11,866 (4,932 , 18,800)	589,817 (543,618 , 636,016)	1,013,113 (895,646 , 1,130,579)
$50,000 under $75,000	58,152 (43,262 , 73,042)	24,225 (15,244 , 33,206)	572,887 (527,799 , 617,974)	818,937 (720,010 , 917,863)
$75,000 under $100,000	45,510 (32,313 , 58,707)	24,827 (13,703 , 35,952)	162,981 (139,069 , 186,893)	238,852 (179,609 , 298,094)
$100,000 under $200,000	110,711 (90,372 , 131,050)	61,442 (44,831 , 78,052)	63,050 (49,003 , 77,097)	102,867 (73,410 , 132,324)
$200,000 under $500,000	54,191 (43,386 , 64,997)	61,864 (24,118 , 99,610)	3,322 (2,220 , 4,424)	4,767 (3,554 , 5,979)
$500,000 under $1,000,000	10,238 (8,006 , 12,471)	20,641 (5,900 , 35,382)	** 8 (8 , 8)	** 7 (7 , 7)
$1,000,000 under $1,500,000	2,263 (1,704 , 2,822)	8,528 (4,127 , 12,929)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	1,453 (1,108 , 1,798)	5,905 (3,642 , 8,167)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	2,500 (2,281 , 2,720)	36,101 (24,829 , 47,374)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	1,027 (946 , 1,107)	51,961 (36,963 , 66,959)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	1,032 (1,032 , 1,032)	184,750 (184,750 , 184,750)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**329,688 (296,617 , 362,760)**	**494,531 (443,211 , 545,850)**	**0 (0 , 0)**	**0 (0 , 0)**
No adjusted gross income	27 (9 , 45)	22 (1 , 42)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	* 2,537 (-423 , 5,497)	* 40 (-25 , 105)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	** 3,034 (-390 , 6,459)	** 786 (-597 , 2,168)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	* 1,998 (-764 , 4,760)	* 133 (-50 , 316)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	* 6,032 (1,209 , 10,855)	* 1,250 (49 , 2,450)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	17,156 (9,049 , 25,263)	8,930 (-1,556 , 19,415)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	22,305 (13,066 , 31,545)	10,325 (3,549 , 17,101)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	50,957 (37,014 , 64,900)	20,904 (12,434 , 29,375)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	44,483 (31,434 , 57,532)	23,082 (12,493 , 33,671)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	108,565 (88,417 , 128,713)	59,711 (43,201 , 76,222)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	54,097 (43,292 , 64,903)	61,624 (23,879 , 99,370)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	10,227 (7,995 , 12,460)	20,487 (5,746 , 35,228)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	8,269 (7,573 , 8,965)	287,236 (267,836 , 306,637)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**42,561 (30,035 , 55,086)**	**23,914 (10,794 , 37,035)**	**8,913,792 (8,764,976 , 9,062,608)**	**12,296,521 (11,982,581 , 12,610,460)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits used to offset all other taxes			
	Earned income credit used to offset other taxes		Refundable child tax credit or additional child tax credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)
All returns, total	**7,086,706 (6,951,031 , 7,222,381)**	**8,848,310 (8,603,698 , 9,092,922)**	**1,643,128 (1,568,286 , 1,717,970)**	**2,291,289 (2,153,628 , 2,428,950)**
No adjusted gross income	70,136 (58,056 , 82,216)	53,860 (41,496 , 66,225)	** 144,675 (122,886 , 166,464)	** 178,014 (151,170 , 204,856)
$1 under $5,000	** 1,672,718 (1,597,249 , 1,748,186)	** 880,108 (827,397 , 932,818)	33,246 (22,119 , 44,373)	11,768 (6,403 , 17,134)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000 under $15,000	1,800,403 (1,722,338 , 1,878,468)	2,008,151 (1,901,494 , 2,114,809)	** 0 (0 , 0)	** 0 (0 , 0)
$15,000 under $20,000	1,307,748 (1,240,233 , 1,375,263)	2,315,596 (2,178,798 , 2,452,394)	51,992 (38,203 , 65,781)	82,111 (58,387 , 105,835)
$20,000 under $25,000	553,892 (508,869 , 598,914)	1,107,847 (999,163 , 1,216,531)	103,707 (84,086 , 123,327)	159,017 (121,724 , 196,311)
$25,000 under $30,000	429,209 (389,478 , 468,941)	863,017 (761,802 , 964,232)	131,997 (110,066 , 153,929)	220,535 (175,763 , 265,307)
$30,000 under $40,000	697,910 (647,255 , 748,565)	1,116,356 (1,006,329 , 1,226,384)	286,004 (253,875 , 318,133)	422,681 (363,179 , 482,183)
$40,000 under $50,000	447,722 (407,163 , 488,282)	445,236 (390,142 , 500,330)	268,640 (237,920 , 299,360)	436,232 (372,170 , 500,295)
$50,000 under $75,000	106,967 (87,278 , 126,656)	58,139 (44,633 , 71,645)	441,068 (401,542 , 480,594)	550,968 (480,452 , 621,484)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	129,723 (108,226 , 151,221)	150,416 (113,026 , 187,806)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	48,770 (36,308 , 61,233)	74,898 (49,417 , 100,380)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	3,303 (2,201 , 4,405)	4,645 (3,432 , 5,858)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	* 3 (3 , 3)	* 3 (3 , 3)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**7,086,706 (6,951,031 , 7,222,381)**	**8,848,310 (8,603,698 , 9,092,922)**	**1,643,128 (1,568,286 , 1,717,970)**	**2,291,289 (2,153,628 , 2,428,950)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued		Total tax liability	
	American opportunity credit used to offset other taxes			
	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)
All returns, total	**382,011 (344,812 , 419,210)**	**207,332 (182,639 , 232,025)**	**116,294,699 (115,983,979 , 116,605,419)**	**2,238,645,554 (2,233,609,432 , 2,243,681,676)**
No adjusted gross income	** 107,126 (87,272 , 126,980)	** 49,249 (37,938 , 60,560)	248,581 (225,418 , 271,745)	728,978 (647,534 , 810,421)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	1,365,876 (1,296,508 , 1,435,243)	488,932 (426,050 , 551,815)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	1,217,123 (1,151,217 , 1,283,030)	868,870 (809,857 , 927,883)
$10,000 under $15,000	** 0 (0 , 0)	** 0 (0 , 0)	2,344,677 (2,251,820 , 2,437,534)	1,446,318 (1,349,151 , 1,543,485)
$15,000 under $20,000	34,580 (23,192 , 45,968)	18,125 (10,812 , 25,438)	4,775,514 (4,643,723 , 4,907,306)	3,034,944 (2,907,063 , 3,162,825)
$20,000 under $25,000	30,897 (20,050 , 41,744)	14,551 (8,183 , 20,918)	4,687,400 (4,556,641 , 4,818,158)	5,182,358 (4,999,848 , 5,364,869)
$25,000 under $30,000	36,731 (24,971 , 48,491)	19,346 (11,913 , 26,779)	5,058,563 (4,922,972 , 5,194,153)	7,912,506 (7,661,150 , 8,163,862)
$30,000 under $40,000	51,157 (37,414 , 64,899)	26,280 (17,155 , 35,405)	11,133,763 (10,938,744 , 11,328,781)	24,666,122 (24,170,841 , 25,161,404)
$40,000 under $50,000	29,322 (19,016 , 39,627)	17,941 (11,040 , 24,843)	10,954,616 (10,760,658 , 11,148,575)	33,701,959 (33,034,442 , 34,369,476)
$50,000 under $75,000	62,993 (47,986 , 78,001)	41,976 (29,815 , 54,137)	21,751,169 (21,500,785 , 22,001,553)	108,772,786 (107,362,778 , 110,182,794)
$75,000 under $100,000	22,380 (13,744 , 31,015)	14,640 (8,288 , 20,991)	14,673,945 (14,479,776 , 14,868,114)	120,861,053 (119,039,858 , 122,682,248)
$100,000 under $200,000	6,825 (2,601 , 11,048)	5,224 (1,189 , 9,259)	25,609,760 (25,415,815 , 25,803,705)	418,063,537 (414,617,249 , 421,509,826)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	9,997,035 (9,893,658 , 10,100,412)	504,129,803 (499,790,097 , 508,469,509)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	1,672,532 (1,654,597 , 1,690,466)	270,560,200 (267,367,910 , 273,752,489)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	360,540 (355,277 , 365,802)	117,951,458 (116,114,295 , 119,788,621)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	148,101 (144,835 , 151,368)	71,551,339 (69,964,832 , 73,137,846)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	207,962 (206,466 , 209,458)	176,406,367 (175,132,625 , 177,680,109)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	52,928 (52,444 , 53,412)	102,466,954 (101,486,048 , 103,447,859)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	34,614 (34,609 , 34,619)	269,851,068 (269,839,482 , 269,862,654)
Taxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**110,640,128 (110,328,386 , 110,951,870)**	**2,230,637,312 (2,225,579,486 , 2,235,695,137)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	3,843 (1,996 , 5,690)	155,454 (107,955 , 202,954)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	105,475 (85,367 , 125,582)	21,174 (10,351 , 31,997)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	119,109 (97,797 , 140,421)	51,136 (38,384 , 63,888)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	1,370,355 (1,298,269 , 1,442,441)	357,137 (311,972 , 402,303)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	4,429,445 (4,302,207 , 4,556,683)	2,529,171 (2,418,102 , 2,640,239)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	4,393,888 (4,267,076 , 4,520,699)	4,749,090 (4,577,671 , 4,920,509)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	4,801,988 (4,669,674 , 4,934,303)	7,481,613 (7,239,622 , 7,723,605)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	10,791,934 (10,599,720 , 10,984,148)	23,914,856 (23,428,979 , 24,400,733)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	10,680,343 (10,488,601 , 10,872,085)	32,975,174 (32,315,296 , 33,635,052)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	21,378,339 (21,129,506 , 21,627,172)	107,520,084 (106,116,168 , 108,924,001)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	14,549,648 (14,356,111 , 14,743,186)	120,351,421 (118,532,669 , 122,170,172)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	25,547,389 (25,353,389 , 25,741,389)	417,667,421 (414,220,068 , 421,114,775)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	9,992,304 (9,888,926 , 10,095,681)	504,086,869 (499,747,143 , 508,426,595)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	1,672,148 (1,654,213 , 1,690,082)	270,555,528 (267,363,238 , 273,747,817)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	803,922 (798,615 , 809,228)	738,221,184 (735,915,049 , 740,527,319)
Nontaxable returns, total	**382,011 (344,812 , 419,210)**	**207,332 (182,639 , 232,025)**	**5,654,571 (5,524,589 , 5,784,553)**	**8,008,242 (7,695,000 , 8,321,484)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments			
	Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)
All returns, total	**141,172,647 (140,931,797 , 141,413,497)**	**2,365,774,824 (2,359,704,303 , 2,371,845,345)**	**137,845,727 (137,592,999 , 138,098,455)**	**1,566,742,898 (1,561,247,722 , 1,572,238,074)**
No adjusted gross income	704,020 (665,613 , 742,427)	7,425,925 (6,833,230 , 8,018,620)	556,750 (522,303 , 591,196)	2,931,548 (2,685,776 , 3,177,319)
$1 under $5,000	3,733,597 (3,616,595 , 3,850,598)	1,750,828 (1,487,759 , 2,013,896)	3,617,187 (3,501,897 , 3,732,477)	1,206,580 (1,085,185 , 1,327,976)
$5,000 under $10,000	6,030,337 (5,883,514 , 6,177,159)	3,775,949 (3,330,800 , 4,221,099)	5,914,279 (5,768,772 , 6,059,787)	2,563,984 (2,441,974 , 2,685,994)
$10,000 under $15,000	6,927,553 (6,770,803 , 7,084,302)	6,163,807 (5,808,534 , 6,519,079)	6,759,721 (6,604,754 , 6,914,689)	4,912,782 (4,725,941 , 5,099,624)
$15,000 under $20,000	6,992,676 (6,835,258 , 7,150,093)	8,299,731 (7,744,001 , 8,855,461)	6,865,042 (6,708,927 , 7,021,157)	7,124,378 (6,892,488 , 7,356,269)
$20,000 under $25,000	6,798,142 (6,642,481 , 6,953,802)	10,992,074 (10,563,865 , 11,420,284)	6,686,705 (6,532,241 , 6,841,169)	9,758,179 (9,463,163 , 10,053,195)
$25,000 under $30,000	7,121,166 (6,962,024 , 7,280,308)	14,384,061 (13,918,837 , 14,849,286)	7,000,385 (6,842,489 , 7,158,281)	13,274,243 (12,895,743 , 13,652,743)
$30,000 under $40,000	14,564,748 (14,346,647 , 14,782,848)	39,502,048 (38,733,173 , 40,270,923)	14,344,170 (14,127,590 , 14,560,749)	37,207,021 (36,538,269 , 37,875,774)
$40,000 under $50,000	12,603,689 (12,397,640 , 12,809,738)	47,652,792 (46,741,751 , 48,563,833)	12,432,619 (12,227,831 , 12,637,407)	45,684,313 (44,828,203 , 46,540,422)
$50,000 under $75,000	23,050,382 (22,794,121 , 23,306,644)	136,668,804 (134,852,313 , 138,485,295)	22,632,311 (22,377,541 , 22,887,081)	129,333,961 (127,626,580 , 131,041,341)
$75,000 under $100,000	14,842,359 (14,647,907 , 15,036,811)	139,528,577 (137,085,079 , 141,972,075)	14,561,323 (14,368,234 , 14,754,412)	130,213,748 (127,997,689 , 132,429,806)
$100,000 under $200,000	25,481,065 (25,286,823 , 25,675,307)	439,571,634 (435,582,912 , 443,560,356)	24,841,081 (24,645,753 , 25,036,410)	395,608,387 (391,965,734 , 399,251,040)
$200,000 under $500,000	9,879,647 (9,776,155 , 9,983,138)	491,515,713 (486,891,734 , 496,139,693)	9,440,740 (9,337,165 , 9,544,314)	391,613,780 (387,441,577 , 395,785,983)
$500,000 under $1,000,000	1,649,182 (1,631,213 , 1,667,150)	257,321,917 (253,983,150 , 260,660,683)	1,511,549 (1,493,500 , 1,529,597)	159,526,769 (156,907,672 , 162,145,866)
$1,000,000 under $1,500,000	355,562 (350,308 , 360,815)	114,028,312 (112,107,511 , 115,949,112)	311,774 (306,611 , 316,937)	54,651,985 (53,356,934 , 55,947,036)
$1,500,000 under $2,000,000	145,959 (142,712 , 149,205)	70,852,172 (69,241,774 , 72,462,571)	125,095 (121,984 , 128,206)	29,087,734 (28,066,942 , 30,108,526)
$2,000,000 under $5,000,000	205,618 (204,124 , 207,112)	178,649,990 (177,247,095 , 180,052,885)	173,039 (171,569 , 174,508)	63,344,186 (62,462,519 , 64,225,854)
$5,000,000 under $10,000,000	52,546 (52,063 , 53,030)	106,864,490 (105,789,960 , 107,939,020)	43,590 (43,129 , 44,052)	33,054,415 (32,412,650 , 33,696,180)
$10,000,000 or more	34,401 (34,396 , 34,406)	290,825,999 (290,813,043 , 290,838,955)	28,368 (28,363 , 28,373)	55,644,904 (55,643,636 , 55,646,172)
Taxable returns, total	**107,205,169 (106,888,274 , 107,522,064)**	**2,304,181,940 (2,298,101,719 , 2,310,262,160)**	**104,784,057 (104,461,962 , 105,106,152)**	**1,517,983,461 (1,512,435,821 , 1,523,531,101)**
No adjusted gross income	2,860 (1,382 , 4,338)	247,344 (140,755 , 353,933)	2,426 (965 , 3,886)	55,320 (31,933 , 78,707)
$1 under $5,000	43,414 (30,537 , 56,291)	22,439 (10,206 , 34,672)	36,257 (24,421 , 48,092)	14,331 (4,644 , 24,018)
$5,000 under $10,000	84,975 (66,949 , 103,001)	38,138 (24,777 , 51,499)	72,282 (55,636 , 88,929)	24,297 (13,544 , 35,050)
$10,000 under $15,000	1,226,017 (1,157,724 , 1,294,310)	1,172,967 (985,236 , 1,360,698)	1,208,016 (1,140,220 , 1,275,813)	891,595 (817,649 , 965,541)
$15,000 under $20,000	3,956,164 (3,835,594 , 4,076,734)	4,952,450 (4,443,401 , 5,461,500)	3,901,330 (3,781,552 , 4,021,107)	4,272,869 (4,106,154 , 4,439,585)
$20,000 under $25,000	4,062,775 (3,940,591 , 4,184,958)	7,093,744 (6,749,663 , 7,437,825)	3,996,698 (3,875,475 , 4,117,921)	6,275,777 (6,045,303 , 6,506,250)
$25,000 under $30,000	4,525,651 (4,397,000 , 4,654,303)	10,091,941 (9,682,779 , 10,501,104)	4,458,647 (4,330,906 , 4,586,387)	9,363,340 (9,039,380 , 9,687,301)
$30,000 under $40,000	10,298,258 (10,110,186 , 10,486,331)	30,441,893 (29,742,318 , 31,141,469)	10,143,741 (9,957,004 , 10,330,477)	28,757,325 (28,151,535 , 29,363,114)
$40,000 under $50,000	10,348,101 (10,159,119 , 10,537,083)	41,153,894 (40,302,260 , 42,005,528)	10,218,323 (10,030,434 , 10,406,211)	39,698,332 (38,891,057 , 40,505,607)
$50,000 under $75,000	20,879,800 (20,632,922 , 21,126,678)	127,868,975 (126,087,753 , 129,650,196)	20,517,399 (20,271,974 , 20,762,825)	121,467,186 (119,787,574 , 123,146,798)
$75,000 under $100,000	14,272,527 (14,080,329 , 14,464,725)	135,646,776 (133,241,971 , 138,051,582)	14,018,482 (13,827,554 , 14,209,409)	127,191,844 (124,983,391 , 129,400,298)
$100,000 under $200,000	25,196,413 (25,002,087 , 25,390,739)	436,086,763 (432,096,664 , 440,076,862)	24,587,008 (24,391,681 , 24,782,335)	393,341,078 (389,692,344 , 396,989,813)
$200,000 under $500,000	9,866,514 (9,763,030 , 9,969,997)	491,075,735 (486,451,802 , 495,699,668)	9,431,282 (9,327,703 , 9,534,860)	391,451,096 (387,278,877 , 395,623,316)
$500,000 under $1,000,000	1,648,005 (1,630,036 , 1,665,973)	257,179,639 (253,840,872 , 260,518,406)	1,510,572 (1,492,523 , 1,528,620)	159,427,010 (156,807,913 , 162,046,107)
$1,000,000 or more	793,696 (788,381 , 799,012)	761,109,242 (758,605,507 , 763,612,976)	681,596 (676,205 , 686,988)	235,752,060 (233,921,844 , 237,582,276)
Nontaxable returns, total	**33,967,478 (33,671,694 , 34,263,262)**	**61,592,885 (60,292,375 , 62,893,394)**	**33,061,670 (32,768,530 , 33,354,810)**	**48,759,437 (47,907,764 , 49,611,110)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments—continued			
	Income tax withheld from Form W-2		Income tax withheld from Form 1099	
	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)
All returns, total	**120,463,527 (120,141,672 , 120,785,381)**	**1,363,255,151 (1,357,666,403 , 1,368,843,899)**	**32,364,226 (32,070,577 , 32,657,875)**	**182,759,766 (180,072,277 , 185,447,255)**
No adjusted gross income	328,249 (305,749 , 350,750)	2,196,333 (2,015,859 , 2,376,807)	258,572 (231,168 , 285,976)	695,216 (535,922 , 854,510)
$1 under $5,000	3,083,225 (2,976,388 , 3,190,062)	606,087 (524,283 , 687,891)	569,737 (523,287 , 616,187)	582,081 (496,961 , 667,202)
$5,000 under $10,000	5,271,165 (5,133,209 , 5,409,121)	1,791,436 (1,708,596 , 1,874,276)	777,473 (723,223 , 831,723)	749,225 (662,654 , 835,797)
$10,000 under $15,000	5,793,857 (5,649,563 , 5,938,150)	3,537,083 (3,400,256 , 3,673,910)	1,170,678 (1,104,140 , 1,237,215)	1,286,798 (1,169,874 , 1,403,723)
$15,000 under $20,000	5,944,888 (5,798,858 , 6,090,918)	5,558,847 (5,366,602 , 5,751,092)	1,259,792 (1,190,819 , 1,328,766)	1,497,494 (1,376,407 , 1,618,581)
$20,000 under $25,000	5,872,650 (5,727,312 , 6,017,989)	7,854,843 (7,608,515 , 8,101,171)	1,180,098 (1,113,261 , 1,246,936)	1,817,195 (1,661,980 , 1,972,410)
$25,000 under $30,000	6,166,937 (6,018,210 , 6,315,664)	11,094,986 (10,762,719 , 11,427,252)	1,253,342 (1,184,457 , 1,322,227)	2,079,959 (1,908,351 , 2,251,566)
$30,000 under $40,000	12,836,067 (12,630,161 , 13,041,973)	32,089,310 (31,487,180 , 32,691,440)	2,442,234 (2,346,567 , 2,537,902)	4,810,964 (4,534,121 , 5,087,807)
$40,000 under $50,000	11,085,307 (10,891,253 , 11,279,362)	39,514,549 (38,734,941 , 40,294,156)	2,347,456 (2,253,569 , 2,441,342)	5,901,717 (5,567,465 , 6,235,969)
$50,000 under $75,000	19,638,163 (19,393,950 , 19,882,375)	108,873,552 (107,345,814 , 110,401,290)	5,322,509 (5,186,345 , 5,458,672)	19,433,288 (18,659,369 , 20,207,208)
$75,000 under $100,000	12,399,121 (12,215,116 , 12,583,126)	106,642,311 (104,811,244 , 108,473,378)	4,315,871 (4,194,671 , 4,437,071)	22,296,676 (21,436,175 , 23,157,178)
$100,000 under $200,000	21,447,286 (21,249,002 , 21,645,571)	326,799,219 (323,244,012 , 330,354,425)	8,083,739 (7,930,219 , 8,237,260)	66,170,997 (64,307,847 , 68,034,147)
$200,000 under $500,000	8,557,820 (8,455,770 , 8,659,869)	344,854,280 (340,822,977 , 348,885,583)	2,863,061 (2,795,751 , 2,930,371)	42,670,738 (41,204,249 , 44,137,227)
$500,000 under $1,000,000	1,401,148 (1,383,017 , 1,419,279)	147,835,311 (145,300,407 , 150,370,214)	362,934 (350,713 , 375,154)	8,055,946 (7,452,818 , 8,659,073)
$1,000,000 under $1,500,000	291,674 (286,573 , 296,775)	51,304,775 (50,055,546 , 52,554,004)	73,004 (69,973 , 76,035)	1,930,250 (1,710,688 , 2,149,812)
$1,500,000 under $2,000,000	117,559 (114,514 , 120,603)	27,635,322 (26,650,529 , 28,620,116)	28,108 (26,604 , 29,612)	713,953 (592,719 , 835,187)
$2,000,000 under $5,000,000	161,271 (159,819 , 162,723)	60,419,041 (59,565,837 , 61,272,245)	39,205 (38,342 , 40,067)	1,219,240 (1,103,382 , 1,335,097)
$5,000,000 under $10,000,000	40,883 (40,430 , 41,337)	31,750,577 (31,128,958 , 32,372,196)	9,901 (9,651 , 10,151)	397,232 (325,415 , 469,050)
$10,000,000 or more	26,257 (26,252 , 26,262)	52,897,291 (52,896,263 , 52,898,319)	6,513 (6,508 , 6,518)	450,797 (450,590 , 451,003)
Taxable returns, total	**91,068,693 (90,716,672 , 91,420,713)**	**1,322,372,275 (1,316,753,434 , 1,327,991,116)**	**27,083,681 (26,816,313 , 27,351,049)**	**175,450,091 (172,779,107 , 178,121,075)**
No adjusted gross income	2,113 (679 , 3,546)	51,550 (28,338 , 74,761)	442 (103 , 782)	1,889 (188 , 3,589)
$1 under $5,000	26,194 (16,132 , 36,256)	4,623 (636 , 8,609)	14,069 (6,703 , 21,435)	9,707 (2,676 , 16,739)
$5,000 under $10,000	62,917 (47,366 , 78,468)	12,674 (7,703 , 17,644)	17,115 (8,986 , 25,243)	10,913 (1,540 , 20,287)
$10,000 under $15,000	1,125,927 (1,060,438 , 1,191,416)	748,621 (694,749 , 802,492)	107,692 (87,366 , 128,017)	106,914 (79,409 , 134,420)
$15,000 under $20,000	3,333,659 (3,222,528 , 3,444,790)	3,315,981 (3,182,559 , 3,449,404)	745,158 (691,860 , 798,456)	917,931 (825,547 , 1,010,315)
$20,000 under $25,000	3,513,018 (3,399,006 , 3,627,031)	5,190,977 (4,994,002 , 5,387,951)	663,737 (613,450 , 714,023)	1,026,433 (912,156 , 1,140,709)
$25,000 under $30,000	3,915,977 (3,795,883 , 4,036,072)	7,888,566 (7,603,446 , 8,173,686)	780,191 (725,727 , 834,655)	1,394,850 (1,249,922 , 1,539,779)
$30,000 under $40,000	8,800,465 (8,625,722 , 8,975,209)	24,255,252 (23,716,121 , 24,794,383)	2,004,077 (1,917,236 , 2,090,918)	4,252,326 (3,989,118 , 4,515,535)
$40,000 under $50,000	8,963,591 (8,787,029 , 9,140,153)	33,984,015 (33,251,504 , 34,716,527)	2,091,557 (2,002,821 , 2,180,294)	5,504,589 (5,181,643 , 5,827,536)
$50,000 under $75,000	17,609,651 (17,375,780 , 17,843,522)	101,543,321 (100,047,261 , 103,039,381)	5,052,056 (4,919,210 , 5,184,903)	18,944,317 (18,175,688 , 19,712,946)
$75,000 under $100,000	11,894,169 (11,712,709 , 12,075,630)	103,955,832 (102,134,364 , 105,777,299)	4,212,912 (4,092,998 , 4,332,825)	21,991,882 (21,136,219 , 22,847,545)
$100,000 under $200,000	21,231,228 (21,033,194 , 21,429,262)	324,868,188 (321,310,450 , 328,425,926)	8,014,996 (7,861,983 , 8,168,008)	65,887,887 (64,025,943 , 67,749,831)
$200,000 under $500,000	8,551,534 (8,449,484 , 8,653,584)	344,739,895 (340,708,584 , 348,771,206)	2,860,224 (2,792,915 , 2,927,533)	42,644,671 (41,178,182 , 44,111,160)
$500,000 under $1,000,000	1,400,785 (1,382,654 , 1,418,916)	147,821,906 (145,287,002 , 150,356,810)	362,802 (350,581 , 375,022)	8,052,094 (7,448,967 , 8,655,221)
$1,000,000 or more	637,464 (632,074 , 642,853)	223,990,876 (222,218,388 , 225,763,364)	156,654 (153,225 , 160,083)	4,703,687 (4,418,835 , 4,988,540)
Nontaxable returns, total	**29,394,834 (29,112,326 , 29,677,343)**	**40,882,876 (40,118,752 , 41,646,999)**	**5,280,544 (5,142,757 , 5,418,332)**	**7,309,675 (6,965,422 , 7,653,928)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments—continued			
	Income tax withheld from other forms		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)
All returns, total	**6,281,577 (6,191,069 , 6,372,085)**	**16,932,599 (15,663,870 , 18,201,328)**	**10,533,943 (10,381,775 , 10,686,111)**	**581,222,117 (577,446,973 , 584,997,261)**
No adjusted gross income	20,553 (14,725 , 26,380)	35,067 (20,308 , 49,826)	125,305 (110,336 , 140,273)	2,848,693 (2,537,118 , 3,160,268)
$1 under $5,000	21,457 (12,410 , 30,505)	13,982 (5,233 , 22,731)	103,950 (84,890 , 123,010)	355,754 (160,931 , 550,578)
$5,000 under $10,000	26,136 (16,236 , 36,036)	12,868 (5,194 , 20,542)	81,498 (64,491 , 98,505)	286,978 (134,560 , 439,396)
$10,000 under $15,000	38,149 (26,057 , 50,241)	60,864 (17,168 , 104,560)	136,856 (114,375 , 159,337)	515,600 (339,131 , 692,068)
$15,000 under $20,000	43,455 (30,601 , 56,309)	47,051 (24,086 , 70,015)	134,358 (112,295 , 156,422)	470,641 (333,744 , 607,537)
$20,000 under $25,000	29,006 (18,571 , 39,442)	33,273 (13,091 , 53,455)	130,422 (108,664 , 152,179)	519,922 (364,571 , 675,272)
$25,000 under $30,000	28,284 (17,916 , 38,653)	22,763 (6,042 , 39,484)	157,965 (133,997 , 181,933)	650,974 (502,583 , 799,366)
$30,000 under $40,000	58,507 (43,602 , 73,412)	88,577 (51,528 , 125,626)	327,152 (292,581 , 361,724)	1,459,874 (1,252,317 , 1,667,432)
$40,000 under $50,000	50,778 (36,912 , 64,643)	87,256 (39,411 , 135,101)	324,298 (289,933 , 358,663)	1,538,298 (1,318,130 , 1,758,466)
$50,000 under $75,000	143,578 (120,328 , 166,829)	443,160 (128,898 , 757,423)	1,087,540 (1,025,302 , 1,149,778)	6,119,982 (5,615,059 , 6,624,906)
$75,000 under $100,000	96,764 (77,937 , 115,591)	879,294 (-137,160 , 1,895,747)	1,092,912 (1,031,143 , 1,154,681)	8,184,921 (7,460,871 , 8,908,971)
$100,000 under $200,000	456,088 (416,275 , 495,901)	1,338,642 (768,562 , 1,908,722)	3,021,741 (2,926,514 , 3,116,968)	38,315,446 (36,724,369 , 39,906,523)
$200,000 under $500,000	3,750,435 (3,683,593 , 3,817,277)	3,496,439 (3,247,794 , 3,745,085)	2,443,837 (2,390,248 , 2,497,427)	83,330,975 (81,173,169 , 85,488,782)
$500,000 under $1,000,000	1,051,245 (1,033,642 , 1,068,847)	3,579,524 (3,306,414 , 3,852,635)	797,065 (780,890 , 813,239)	79,106,961 (77,055,419 , 81,158,503)
$1,000,000 under $1,500,000	213,661 (208,944 , 218,378)	1,416,643 (1,327,241 , 1,506,046)	231,892 (227,128 , 236,656)	46,398,651 (45,155,060 , 47,642,241)
$1,500,000 under $2,000,000	84,416 (81,736 , 87,096)	738,407 (694,274 , 782,540)	105,705 (102,977 , 108,433)	32,292,801 (31,362,301 , 33,223,301)
$2,000,000 under $5,000,000	117,758 (116,416 , 119,100)	1,703,403 (1,644,070 , 1,762,737)	158,141 (156,708 , 159,574)	86,336,621 (85,355,245 , 87,317,996)
$5,000,000 under $10,000,000	30,628 (30,217 , 31,039)	888,273 (847,247 , 929,299)	43,285 (42,829 , 43,741)	51,843,126 (51,138,851 , 52,547,401)
$10,000,000 or more	20,679 (20,674 , 20,684)	2,047,113 (2,047,079 , 2,047,147)	30,020 (30,015 , 30,025)	140,645,899 (140,636,998 , 140,654,799)
Taxable returns, total	**6,083,310 (5,996,552 , 6,170,068)**	**16,513,890 (15,248,500 , 17,779,281)**	**9,576,791 (9,433,803 , 9,719,778)**	**572,644,270 (568,926,050 , 576,362,489)**
No adjusted gross income	** 1,671 (-403 , 3,745)	** 1,225 (755 , 1,695)	1,386 (163 , 2,609)	145,693 (52,101 , 239,286)
$1 under $5,000	** 0 (0 , 0)	** 0 (0 , 0)	* 4,124 (379 , 7,869)	* 4,399 (-51 , 8,849)
$5,000 under $10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 7,598 (2,275 , 12,922)	* 6,082 (1,428 , 10,735)
$10,000 under $15,000	* 7,044 (1,850 , 12,237)	* 27,940 (-12,409 , 68,290)	21,205 (12,201 , 30,210)	113,800 (-8,250 , 235,850)
$15,000 under $20,000	20,047 (11,269 , 28,824)	21,026 (2,807 , 39,245)	60,917 (45,886 , 75,948)	120,361 (81,152 , 159,570)
$20,000 under $25,000	20,401 (11,582 , 29,221)	17,294 (6,165 , 28,422)	75,330 (58,656 , 92,005)	236,671 (168,503 , 304,838)
$25,000 under $30,000	16,014 (8,180 , 23,847)	12,187 (-1,884 , 26,257)	86,421 (68,566 , 104,277)	361,972 (238,758 , 485,186)
$30,000 under $40,000	38,087 (26,051 , 50,123)	42,613 (21,266 , 63,961)	240,200 (210,387 , 270,012)	987,903 (822,874 , 1,152,931)
$40,000 under $50,000	38,985 (26,768 , 51,203)	43,835 (22,479 , 65,191)	267,295 (235,884 , 298,706)	1,152,720 (970,617 , 1,334,823)
$50,000 under $75,000	132,773 (110,324 , 155,222)	418,998 (106,308 , 731,689)	994,497 (934,749 , 1,054,246)	5,312,777 (4,841,287 , 5,784,266)
$75,000 under $100,000	91,471 (73,076 , 109,866)	863,755 (-152,503 , 1,880,013)	1,049,685 (988,980 , 1,110,391)	7,378,683 (6,750,878 , 8,006,489)
$100,000 under $200,000	451,695 (411,960 , 491,429)	1,306,239 (738,976 , 1,873,502)	2,963,598 (2,869,067 , 3,058,128)	37,222,095 (35,651,582 , 38,792,607)
$200,000 under $500,000	3,747,536 (3,680,697 , 3,814,375)	3,474,928 (3,226,283 , 3,723,573)	2,438,913 (2,385,359 , 2,492,468)	83,088,320 (80,930,788 , 85,245,851)
$500,000 under $1,000,000	1,050,557 (1,032,954 , 1,068,159)	3,497,202 (3,224,092 , 3,770,312)	796,776 (780,601 , 812,950)	79,069,649 (77,018,107 , 81,121,192)
$1,000,000 or more	467,030 (461,869 , 472,191)	6,786,648 (6,665,132 , 6,908,164)	568,845 (563,692 , 573,998)	357,443,145 (355,643,923 , 359,242,368)
Nontaxable returns, total	**198,267 (172,307 , 224,227)**	**418,709 (326,337 , 511,080)**	**957,152 (901,775 , 1,012,528)**	**8,577,847 (7,889,041 , 9,266,653)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments—continued			
	Payments with request for extension of filing time		Excess Social Security taxes withheld	
	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)
All returns, total	**2,094,039 (2,030,654 , 2,157,425)**	**203,886,329 (202,228,805 , 205,543,852)**	**2,122,720 (2,057,589 , 2,187,852)**	**5,858,921 (5,671,617 , 6,046,224)**
No adjusted gross income	26,799 (20,016 , 33,583)	654,706 (339,256 , 970,155)	4,670 (3,289 , 6,052)	10,900 (7,762 , 14,039)
$1 under $5,000	19,809 (11,194 , 28,423)	48,621 (1,258 , 95,985)	* 308 (-280 , 896)	* 534 (-410 , 1,479)
$5,000 under $10,000	30,650 (20,013 , 41,287)	27,491 (15,302 , 39,681)	* 1,124 (-863 , 3,112)	* 215 (-160 , 591)
$10,000 under $15,000	23,703 (14,286 , 33,121)	50,710 (24,725 , 76,694)	* 2,009 (-753 , 4,772)	* 141 (-89 , 370)
$15,000 under $20,000	15,330 (8,003 , 22,657)	47,511 (13,844 , 81,178)	4,063 (109 , 8,017)	355 (-142 , 853)
$20,000 under $25,000	14,752 (7,355 , 22,150)	55,460 (19,655 , 91,264)	* 5,205 (810 , 9,601)	* 335 (-149 , 819)
$25,000 under $30,000	31,880 (21,077 , 42,683)	75,434 (39,080 , 111,788)	3,465 (-16 , 6,945)	1,614 (119 , 3,108)
$30,000 under $40,000	49,238 (35,689 , 62,787)	138,585 (80,070 , 197,101)	4,607 (587 , 8,627)	6,948 (-4,440 , 18,337)
$40,000 under $50,000	42,726 (30,418 , 55,035)	121,731 (73,348 , 170,115)	3,301 (-136 , 6,738)	559 (75 , 1,043)
$50,000 under $75,000	119,882 (99,314 , 140,451)	520,645 (400,861 , 640,429)	8,025 (2,730 , 13,319)	2,273 (300 , 4,247)
$75,000 under $100,000	133,289 (111,644 , 154,935)	958,968 (302,848 , 1,615,087)	7,106 (2,490 , 11,721)	11,814 (3,958 , 19,669)
$100,000 under $200,000	454,480 (416,218 , 492,743)	3,712,592 (3,297,524 , 4,127,661)	619,604 (572,499 , 666,709)	730,126 (657,116 , 803,136)
$200,000 under $500,000	572,400 (545,731 , 599,069)	12,895,539 (12,126,337 , 13,664,741)	1,150,906 (1,107,938 , 1,193,874)	3,406,587 (3,250,704 , 3,562,470)
$500,000 under $1,000,000	280,087 (269,584 , 290,590)	17,419,814 (16,593,903 , 18,245,724)	215,584 (205,737 , 225,430)	1,159,887 (1,088,272 , 1,231,502)
$1,000,000 under $1,500,000	98,366 (94,944 , 101,788)	12,723,239 (12,163,325 , 13,283,153)	41,655 (39,288 , 44,022)	222,715 (204,733 , 240,697)
$1,500,000 under $2,000,000	49,443 (47,587 , 51,300)	9,354,490 (8,945,001 , 9,763,979)	17,385 (16,164 , 18,606)	102,717 (92,527 , 112,907)
$2,000,000 under $5,000,000	83,635 (82,479 , 84,791)	28,801,577 (28,319,076 , 29,284,077)	23,131 (22,452 , 23,811)	133,952 (128,694 , 139,210)
$5,000,000 under $10,000,000	26,780 (26,397 , 27,163)	21,878,892 (21,484,671 , 22,273,112)	6,262 (6,059 , 6,465)	38,248 (36,458 , 40,039)
$10,000,000 or more	20,789 (20,784 , 20,794)	94,400,324 (94,397,536 , 94,403,112)	4,310 (4,310 , 4,310)	28,999 (28,999 , 28,999)
Taxable returns, total	**1,947,860 (1,888,082 , 2,007,639)**	**202,741,519 (201,118,292 , 204,364,746)**	**2,099,072 (2,034,431 , 2,163,713)**	**5,829,979 (5,643,104 , 6,016,853)**
No adjusted gross income	323 (119 , 527)	46,021 (40,850 , 51,193)	** 2,076 (-719 , 4,873)	** 291 (174 , 408)
$1 under $5,000	* 4,044 (86 , 8,002)	* 3,709 (-2,292 , 9,710)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	* 6,404 (1,520 , 11,288)	* 7,759 (1,588 , 13,930)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 9,036 (3,135 , 14,937)	* 22,835 (2,934 , 42,736)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	* 6,059 (1,217 , 10,902)	* 4,572 (-485 , 9,628)	** 0 (0 , 0)	** 0 (0 , 0)
$20,000 under $25,000	11,078 (4,539 , 17,616)	36,009 (7,188 , 64,830)	* 2,192 (-598 , 4,981)	* 242 (-227 , 710)
$25,000 under $30,000	19,146 (10,753 , 27,539)	37,799 (16,036 , 59,562)	* 1,090 (-890 , 3,070)	* 403 (-153 , 959)
$30,000 under $40,000	35,310 (23,783 , 46,837)	97,449 (44,288 , 150,611)	* 3,035 (-394 , 6,463)	* 6 (0 , 12)
$40,000 under $50,000	37,151 (25,538 , 48,764)	87,176 (50,295 , 124,058)	* 3,063 (-361 , 6,488)	* 138 (-120 , 397)
$50,000 under $75,000	110,420 (90,569 , 130,271)	447,969 (333,962 , 561,977)	7,770 (2,483 , 13,057)	1,357 (1 , 2,713)
$75,000 under $100,000	129,751 (108,306 , 151,196)	922,695 (266,962 , 1,578,427)	6,960 (2,349 , 11,572)	11,056 (3,280 , 18,831)
$100,000 under $200,000	448,630 (410,501 , 486,760)	3,595,874 (3,187,480 , 4,004,267)	614,188 (567,278 , 661,097)	725,061 (652,164 , 797,958)
$200,000 under $500,000	571,526 (544,859 , 598,194)	12,864,510 (12,095,311 , 13,633,708)	1,150,426 (1,107,458 , 1,193,393)	3,405,181 (3,249,298 , 3,561,063)
$500,000 under $1,000,000	280,013 (269,510 , 290,516)	17,415,052 (16,589,141 , 18,240,962)	215,553 (205,706 , 225,399)	1,159,780 (1,088,165 , 1,231,394)
$1,000,000 or more	278,971 (275,045 , 282,897)	167,152,090 (166,255,519 , 168,048,662)	92,719 (89,995 , 95,443)	526,465 (505,197 , 547,733)
Nontaxable returns, total	**146,179 (124,936 , 167,422)**	**1,144,810 (807,961 , 1,481,658)**	**23,649 (15,561 , 31,737)**	**28,942 (16,148 , 41,736)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Tax payments—continued		Refundable credits refundable portion	
	Credit for federal tax on gasoline and special fuels		Total	
	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)
All returns, total	**568,926 (525,276 , 612,577)**	**7,187,735 (5,831,172 , 8,544,298)**	**27,444,265 (27,169,743 , 27,718,786)**	**94,217,653 (92,702,474 , 95,732,832)**
No adjusted gross income	50,198 (38,893 , 61,504)	960,043 (675,351 , 1,244,736)	1,204,217 (1,140,821 , 1,267,613)	4,709,036 (4,199,136 , 5,218,936)
$1 under $5,000	16,813 (8,920 , 24,707)	124,820 (14,190 , 235,451)	1,968,423 (1,882,669 , 2,054,177)	2,475,513 (2,166,795 , 2,784,230)
$5,000 under $10,000	48,790 (35,215 , 62,366)	847,229 (457,533 , 1,236,924)	3,097,503 (2,990,513 , 3,204,493)	5,861,148 (5,199,002 , 6,523,295)
$10,000 under $15,000	75,481 (58,520 , 92,442)	593,556 (369,941 , 817,171)	4,140,504 (4,018,491 , 4,262,518)	12,312,236 (11,815,021 , 12,809,452)
$15,000 under $20,000	54,989 (40,595 , 69,383)	631,286 (150,812 , 1,111,761)	3,384,679 (3,274,028 , 3,495,330)	17,128,747 (16,478,383 , 17,779,111)
$20,000 under $25,000	59,052 (44,073 , 74,031)	619,189 (375,885 , 862,493)	2,552,660 (2,455,266 , 2,650,054)	13,102,628 (12,519,447 , 13,685,809)
$25,000 under $30,000	36,914 (25,277 , 48,550)	359,816 (144,354 , 575,279)	2,350,319 (2,256,627 , 2,444,011)	11,017,316 (10,501,842 , 11,532,790)
$30,000 under $40,000	48,256 (34,863 , 61,649)	622,624 (329,753 , 915,495)	4,253,851 (4,128,943 , 4,378,758)	16,180,763 (15,592,731 , 16,768,795)
$40,000 under $50,000	36,230 (24,577 , 47,883)	295,481 (110,645 , 480,316)	2,138,775 (2,049,181 , 2,228,369)	6,583,060 (6,223,241 , 6,942,879)
$50,000 under $75,000	51,757 (38,179 , 65,336)	617,874 (303,192 , 932,555)	1,794,977 (1,712,814 , 1,877,140)	3,733,725 (3,497,817 , 3,969,634)
$75,000 under $100,000	28,044 (18,575 , 37,513)	133,175 (-39,416 , 305,765)	393,308 (354,839 , 431,776)	736,474 (631,106 , 841,842)
$100,000 under $200,000	42,048 (31,491 , 52,605)	1,157,145 (196,577 , 2,117,713)	155,284 (131,528 , 179,040)	352,619 (282,146 , 423,092)
$200,000 under $500,000	13,326 (10,050 , 16,603)	200,395 (-22,117 , 422,907)	9,745 (6,464 , 13,025)	24,129 (16,405 , 31,852)
$500,000 under $1,000,000	** 7,027 (5,861 , 8,193)	** 25,103 (15,841 , 34,365)	** 22 (22 , 22)	** 259 (259 , 259)
$1,000,000 under $1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$1,500,000 under $2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$2,000,000 under $5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**242,455 (214,451 , 270,460)**	**4,421,125 (3,173,497 , 5,668,753)**	**0 (0 , 0)**	**0 (0 , 0)**
No adjusted gross income	* 6 (6 , 6)	* 93 (93 , 93)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	* 6,894 (1,791 , 11,997)	* 131,365 (15,580 , 247,150)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	21,133 (12,215 , 30,052)	546,320 (67,910 , 1,024,730)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	24,932 (15,164 , 34,700)	523,884 (286,426 , 761,342)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	17,203 (9,107 , 25,298)	322,418 (110,326 , 534,510)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	25,361 (15,650 , 35,071)	568,510 (278,422 , 858,597)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	23,817 (14,378 , 33,256)	223,170 (49,577 , 396,763)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	38,239 (26,409 , 50,070)	592,391 (279,164 , 905,617)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	23,696 (14,930 , 32,462)	131,923 (-40,662 , 304,509)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	40,980 (30,444 , 51,516)	1,156,840 (196,273 , 2,117,408)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	13,193 (9,917 , 16,470)	199,450 (-23,062 , 421,962)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	** 7,000 (5,835 , 8,167)	** 24,761 (15,499 , 34,023)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**326,471 (292,744 , 360,197)**	**2,766,610 (2,226,503 , 3,306,717)**	**27,444,265 (27,169,743 , 27,718,786)**	**94,217,653 (92,702,474 , 95,732,832)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits refundable portion—continued			
	Earned income credit refundable portion		Refundable child tax credit or additional child tax credit refundable portion	
	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)
All returns, total	**20,524,486 (20,279,759 , 20,769,213)**	**50,312,596 (49,518,284 , 51,106,908)**	**16,745,784 (16,515,775 , 16,975,794)**	**31,378,653 (30,846,067 , 31,911,239)**
No adjusted gross income	103,340 (88,005 , 118,675)	172,918 (136,094 , 209,743)	110,731 (95,151 , 126,312)	318,989 (257,020 , 380,958)
$1 under $5,000	1,599,708 (1,522,152 , 1,677,263)	797,389 (735,339 , 859,439)	353,913 (317,291 , 390,536)	286,233 (228,097 , 344,368)
$5,000 under $10,000	2,711,963 (2,611,611 , 2,812,316)	3,495,660 (3,324,739 , 3,666,580)	935,987 (876,490 , 995,484)	875,805 (798,092 , 953,517)
$10,000 under $15,000	3,696,177 (3,580,527 , 3,811,828)	8,102,033 (7,772,230 , 8,431,835)	2,008,110 (1,922,452 , 2,093,769)	2,954,339 (2,821,888 , 3,086,790)
$15,000 under $20,000	2,896,343 (2,793,810 , 2,998,876)	11,663,460 (11,205,571 , 12,121,348)	2,412,843 (2,319,088 , 2,506,597)	4,555,653 (4,369,567 , 4,741,739)
$20,000 under $25,000	2,032,664 (1,945,495 , 2,119,834)	8,324,524 (7,936,787 , 8,712,260)	1,880,159 (1,796,293 , 1,964,025)	4,013,021 (3,820,826 , 4,205,215)
$25,000 under $30,000	1,880,747 (1,796,641 , 1,964,853)	6,596,508 (6,276,701 , 6,916,315)	1,811,425 (1,728,890 , 1,893,961)	3,879,611 (3,679,331 , 4,079,890)
$30,000 under $40,000	3,596,757 (3,481,412 , 3,712,102)	8,625,344 (8,307,045 , 8,943,642)	3,382,512 (3,270,573 , 3,494,450)	6,854,277 (6,575,409 , 7,133,145)
$40,000 under $50,000	1,628,821 (1,550,274 , 1,707,367)	2,252,698 (2,121,006 , 2,384,390)	1,748,812 (1,667,599 , 1,830,025)	3,790,459 (3,571,950 , 4,008,967)
$50,000 under $75,000	377,967 (339,874 , 416,059)	282,063 (247,807 , 316,319)	1,628,849 (1,550,419 , 1,707,280)	3,002,181 (2,809,030 , 3,195,331)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	339,585 (303,722 , 375,448)	570,423 (487,183 , 653,663)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	123,150 (101,859 , 144,442)	253,856 (199,374 , 308,338)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	9,696 (6,415 , 12,976)	23,781 (16,058 , 31,505)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	10 (10 , 10)	26 (26 , 26)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**	**0 (0 , 0)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	**20,524,486 (20,279,759 , 20,769,213)**	**50,312,596 (49,518,284 , 51,106,908)**	**16,745,784 (16,515,775 , 16,975,794)**	**31,378,653 (30,846,067 , 31,911,239)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Refundable credits refundable portion—continued		Total income tax minus refundable credits [2]	
	American opportunity credit refundable portion			
	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)
All returns, total	**3,173,881 (3,065,750 , 3,282,012)**	**2,671,742 (2,572,875 , 2,770,609)**	**141,251,863 (141,003,283 , 141,500,443)**	**2,033,060,076 (2,027,765,797 , 2,038,354,354)**
No adjusted gross income	110,742 (92,156 , 129,328)	101,955 (84,325 , 119,584)	1,280,219 (1,215,827 , 1,344,610)	-4,699,133 (-5,211,721 , -4,186,545)
$1 under $5,000	216,203 (187,459 , 244,947)	178,364 (153,071 , 203,656)	2,509,828 (2,413,723 , 2,605,934)	-2,685,313 (-2,999,675 , -2,370,951)
$5,000 under $10,000	294,945 (261,371 , 328,519)	253,456 (223,353 , 283,558)	3,746,257 (3,629,543 , 3,862,971)	-6,615,614 (-7,290,204 , -5,941,024)
$10,000 under $15,000	423,247 (383,089 , 463,404)	377,236 (339,277 , 415,195)	6,110,539 (5,964,350 , 6,256,727)	-14,396,604 (-14,957,172 , -13,836,037)
$15,000 under $20,000	468,851 (426,567 , 511,136)	410,605 (370,862 , 450,348)	8,017,010 (7,850,177 , 8,183,844)	-17,929,454 (-18,663,685 , -17,195,222)
$20,000 under $25,000	396,776 (357,850 , 435,702)	357,687 (321,006 , 394,367)	7,106,265 (6,947,565 , 7,264,965)	-10,661,849 (-11,304,029 , -10,019,670)
$25,000 under $30,000	306,378 (272,160 , 340,596)	243,078 (214,062 , 272,093)	7,314,269 (7,153,306 , 7,475,232)	-5,849,609 (-6,441,142 , -5,258,076)
$30,000 under $40,000	417,487 (377,576 , 457,398)	303,341 (269,691 , 336,991)	15,322,933 (15,099,852 , 15,546,014)	3,429,129 (2,657,838 , 4,200,421)
$40,000 under $50,000	237,290 (207,236 , 267,345)	189,243 (162,271 , 216,215)	13,062,670 (12,853,313 , 13,272,026)	22,656,490 (21,936,228 , 23,376,752)
$50,000 under $75,000	215,241 (186,647 , 243,836)	181,059 (153,513 , 208,606)	23,512,097 (23,254,179 , 23,770,016)	95,458,157 (94,127,764 , 96,788,550)
$75,000 under $100,000	57,227 (42,582 , 71,872)	46,138 (32,719 , 59,556)	15,044,781 (14,849,223 , 15,240,339)	112,052,687 (110,343,292 , 113,762,083)
$100,000 under $200,000	29,493 (19,311 , 39,674)	29,582 (17,731 , 41,432)	25,745,149 (25,551,142 , 25,939,156)	397,276,245 (393,982,615 , 400,569,876)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	10,003,725 (9,900,332 , 10,107,118)	483,026,659 (478,822,062 , 487,231,256)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	1,672,176 (1,654,241 , 1,690,110)	260,281,913 (257,208,646 , 263,355,180)
$1,000,000 under $1,500,000	0 (0 , 0)	0 (0 , 0)	360,454 (355,191 , 365,716)	114,003,342 (112,229,308 , 115,777,377)
$1,500,000 under $2,000,000	0 (0 , 0)	0 (0 , 0)	148,065 (144,799 , 151,332)	69,338,672 (67,796,588 , 70,880,755)
$2,000,000 under $5,000,000	0 (0 , 0)	0 (0 , 0)	207,908 (206,412 , 209,404)	171,825,613 (170,587,310 , 173,063,917)
$5,000,000 under $10,000,000	0 (0 , 0)	0 (0 , 0)	52,914 (52,430 , 53,398)	100,262,125 (99,303,979 , 101,220,270)
$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	34,604 (34,599 , 34,609)	266,286,618 (266,275,032 , 266,298,205)
Taxable returns, total	**0 (0 , 0)**	**0 (0 , 0)**	**110,640,128 (110,328,386 , 110,951,870)**	**2,139,922,072 (2,134,999,772 , 2,144,844,371)**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	3,843 (1,996 , 5,690)	128,418 (83,428 , 173,408)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)	105,475 (85,367 , 125,582)	18,734 (9,203 , 28,266)
$5,000 under $10,000	0 (0 , 0)	0 (0 , 0)	119,109 (97,797 , 140,421)	41,423 (31,112 , 51,735)
$10,000 under $15,000	0 (0 , 0)	0 (0 , 0)	1,370,355 (1,298,269 , 1,442,441)	188,178 (163,468 , 212,888)
$15,000 under $20,000	0 (0 , 0)	0 (0 , 0)	4,429,445 (4,302,207 , 4,556,683)	1,736,237 (1,678,490 , 1,793,983)
$20,000 under $25,000	0 (0 , 0)	0 (0 , 0)	4,393,888 (4,267,076 , 4,520,699)	3,804,019 (3,686,238 , 3,921,800)
$25,000 under $30,000	0 (0 , 0)	0 (0 , 0)	4,801,988 (4,669,674 , 4,934,303)	6,376,403 (6,189,076 , 6,563,730)
$30,000 under $40,000	0 (0 , 0)	0 (0 , 0)	10,791,934 (10,599,720 , 10,984,148)	21,322,304 (20,910,306 , 21,734,302)
$40,000 under $50,000	0 (0 , 0)	0 (0 , 0)	10,680,343 (10,488,601 , 10,872,085)	30,309,343 (29,720,606 , 30,898,079)
$50,000 under $75,000	0 (0 , 0)	0 (0 , 0)	21,378,339 (21,129,506 , 21,627,172)	100,103,598 (98,813,082 , 101,394,115)
$75,000 under $100,000	0 (0 , 0)	0 (0 , 0)	14,549,648 (14,356,111 , 14,743,186)	113,079,420 (111,380,269 , 114,778,571)
$100,000 under $200,000	0 (0 , 0)	0 (0 , 0)	25,547,389 (25,353,389 , 25,741,389)	397,758,377 (394,469,935 , 401,046,819)
$200,000 under $500,000	0 (0 , 0)	0 (0 , 0)	9,992,304 (9,888,926 , 10,095,681)	483,056,987 (478,852,508 , 487,261,466)
$500,000 under $1,000,000	0 (0 , 0)	0 (0 , 0)	1,672,148 (1,654,213 , 1,690,082)	260,282,198 (257,208,931 , 263,355,465)
$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	803,922 (798,615 , 809,228)	721,716,433 (719,481,851 , 723,951,016)
Nontaxable returns, total	**3,173,881 (3,065,750 , 3,282,012)**	**2,671,742 (2,572,875 , 2,770,609)**	**30,611,735 (30,330,932 , 30,892,538)**	**-106,861,996 (-108,467,021 , -105,256,971)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Overpayment			
	Total		Refunded	
	Number of returns	Amount	Number of returns	Amount
	(124)	(125)	(126)	(127)
All returns, total	**112,860,628 (112,524,112 , 113,197,145)**	**501,047,449 (497,446,045 , 504,648,854)**	**109,581,457 (109,243,657 , 109,919,257)**	**367,537,955 (364,309,279 , 370,766,630)**
No adjusted gross income	1,756,362 (1,684,438 , 1,828,287)	11,788,133 (11,006,789 , 12,569,477)	1,709,329 (1,637,702 , 1,780,957)	10,424,258 (9,671,490 , 11,177,026)
$1 under $5,000	4,517,980 (4,389,839 , 4,646,121)	4,116,879 (3,713,532 , 4,520,226)	4,485,431 (4,357,699 , 4,613,164)	4,028,534 (3,632,183 , 4,424,884)
$5,000 under $10,000	6,686,786 (6,532,743 , 6,840,829)	9,476,920 (8,678,981 , 10,274,859)	6,658,564 (6,504,800 , 6,812,327)	9,400,999 (8,604,443 , 10,197,555)
$10,000 under $15,000	8,040,233 (7,872,918 , 8,207,548)	18,057,871 (17,432,640 , 18,683,101)	8,000,709 (7,833,763 , 8,167,655)	17,868,359 (17,255,851 , 18,480,867)
$15,000 under $20,000	7,685,081 (7,521,073 , 7,849,089)	23,645,934 (22,772,243 , 24,519,625)	7,652,415 (7,488,706 , 7,816,124)	23,501,366 (22,633,320 , 24,369,412)
$20,000 under $25,000	6,704,656 (6,549,996 , 6,859,317)	20,355,295 (19,610,636 , 21,099,954)	6,674,483 (6,520,124 , 6,828,841)	20,133,506 (19,406,927 , 20,860,084)
$25,000 under $30,000	6,597,374 (6,443,740 , 6,751,009)	19,134,553 (18,437,985 , 19,831,121)	6,548,620 (6,395,493 , 6,701,748)	18,939,830 (18,246,936 , 19,632,723)
$30,000 under $40,000	12,501,777 (12,297,122 , 12,706,432)	35,095,032 (34,191,392 , 35,998,672)	12,415,988 (12,211,963 , 12,620,013)	34,741,692 (33,843,294 , 35,640,090)
$40,000 under $50,000	10,203,651 (10,015,870 , 10,391,433)	25,106,150 (24,379,998 , 25,832,303)	10,123,384 (9,936,265 , 10,310,502)	24,716,822 (23,999,612 , 25,434,032)
$50,000 under $75,000	17,143,235 (16,911,379 , 17,375,090)	45,075,836 (44,025,306 , 46,126,366)	16,880,310 (16,649,737 , 17,110,884)	43,782,610 (42,756,292 , 44,808,928)
$75,000 under $100,000	10,012,165 (9,840,483 , 10,183,848)	33,349,936 (31,851,548 , 34,848,325)	9,743,422 (9,573,595 , 9,913,249)	31,717,852 (30,265,116 , 33,170,589)
$100,000 under $200,000	15,159,433 (14,965,464 , 15,353,402)	68,744,673 (66,998,000 , 70,491,345)	14,297,906 (14,106,125 , 14,489,687)	60,881,477 (59,285,964 , 62,476,991)
$200,000 under $500,000	4,702,666 (4,618,225 , 4,787,107)	51,580,143 (50,143,684 , 53,016,601)	3,850,295 (3,769,428 , 3,931,162)	33,671,196 (32,612,986 , 34,729,406)
$500,000 under $1,000,000	712,750 (697,090 , 728,409)	27,926,977 (26,940,987 , 28,912,967)	391,112 (378,428 , 403,795)	11,662,747 (11,051,093 , 12,274,401)
$1,000,000 under $1,500,000	176,994 (172,668 , 181,320)	14,041,696 (13,518,818 , 14,564,574)	69,435 (66,453 , 72,416)	4,130,555 (3,870,362 , 4,390,749)
$1,500,000 under $2,000,000	78,559 (76,196 , 80,922)	9,256,164 (8,886,473 , 9,625,855)	26,733 (25,258 , 28,208)	2,307,359 (2,134,601 , 2,480,117)
$2,000,000 under $5,000,000	121,634 (120,308 , 122,961)	24,429,049 (23,996,814 , 24,861,285)	37,282 (36,440 , 38,124)	5,402,840 (5,178,683 , 5,626,998)
$5,000,000 under $10,000,000	34,604 (34,182 , 35,025)	15,281,085 (14,993,416 , 15,568,754)	9,583 (9,337 , 9,828)	3,015,112 (2,877,152 , 3,153,073)
$10,000,000 or more	24,688 (24,683 , 24,693)	44,585,123 (44,583,754 , 44,586,493)	6,456 (6,451 , 6,461)	7,210,839 (7,209,909 , 7,211,768)
Taxable returns, total	**72,705,200 (72,338,016 , 73,072,384)**	**347,969,415 (344,913,246 , 351,025,584)**	**69,701,263 (69,334,437 , 70,068,090)**	**218,229,297 (215,585,236 , 220,873,357)**
No adjusted gross income	1,584 (344 , 2,825)	168,803 (85,154 , 252,451)	942 (-143 , 2,028)	77,772 (13,537 , 142,008)
$1 under $5,000	28,278 (17,921 , 38,635)	14,111 (5,118 , 23,105)	25,160 (15,303 , 35,016)	7,800 (2,268 , 13,332)
$5,000 under $10,000	47,396 (33,953 , 60,840)	17,671 (8,930 , 26,412)	41,788 (29,138 , 54,438)	13,830 (5,840 , 21,821)
$10,000 under $15,000	1,158,712 (1,092,274 , 1,225,149)	994,674 (815,699 , 1,173,649)	1,147,598 (1,081,476 , 1,213,719)	963,228 (786,114 , 1,140,343)
$15,000 under $20,000	3,552,367 (3,437,849 , 3,666,885)	3,284,145 (2,797,704 , 3,770,586)	3,541,582 (3,427,222 , 3,655,941)	3,264,894 (2,778,764 , 3,751,024)
$20,000 under $25,000	3,442,367 (3,329,510 , 3,555,224)	3,484,798 (3,208,536 , 3,761,059)	3,423,046 (3,310,487 , 3,535,605)	3,424,946 (3,152,222 , 3,697,669)
$25,000 under $30,000	3,683,862 (3,567,242 , 3,800,482)	3,980,991 (3,686,964 , 4,275,017)	3,656,384 (3,540,165 , 3,772,604)	3,916,210 (3,625,090 , 4,207,330)
$30,000 under $40,000	7,830,355 (7,664,022 , 7,996,689)	10,103,044 (9,670,686 , 10,535,401)	7,768,033 (7,602,304 , 7,933,762)	9,934,087 (9,505,942 , 10,362,233)
$40,000 under $50,000	7,828,823 (7,662,244 , 7,995,402)	12,264,971 (11,841,258 , 12,688,683)	7,763,945 (7,598,004 , 7,929,885)	12,003,501 (11,590,130 , 12,416,873)
$50,000 under $75,000	14,964,072 (14,744,991 , 15,183,154)	33,089,611 (32,197,686 , 33,981,536)	14,723,636 (14,505,885 , 14,941,388)	32,153,796 (31,280,672 , 33,026,919)
$75,000 under $100,000	9,458,444 (9,290,412 , 9,626,476)	28,985,906 (27,578,583 , 30,393,229)	9,203,283 (9,037,099 , 9,369,467)	27,744,206 (26,356,226 , 29,132,185)
$100,000 under $200,000	14,875,879 (14,682,932 , 15,068,826)	65,158,905 (63,461,442 , 66,856,368)	14,030,913 (13,840,220 , 14,221,606)	57,808,000 (56,255,076 , 59,360,923)
$200,000 under $500,000	4,685,331 (4,600,934 , 4,769,729)	51,148,220 (49,712,028 , 52,584,412)	3,835,557 (3,754,721 , 3,916,393)	33,361,042 (32,303,178 , 34,418,907)
$500,000 under $1,000,000	711,609 (695,949 , 727,268)	27,788,183 (26,802,193 , 28,774,173)	390,146 (377,462 , 402,829)	11,546,518 (10,934,864 , 12,158,173)
$1,000,000 or more	436,121 (431,341 , 440,901)	107,485,383 (106,692,933 , 108,277,834)	149,251 (145,876 , 152,627)	22,009,466 (21,604,390 , 22,414,541)
Nontaxable returns, total	**40,155,428 (39,849,985 , 40,460,871)**	**153,078,035 (150,989,259 , 155,166,810)**	**39,880,193 (39,575,366 , 40,185,021)**	**149,308,658 (147,279,250 , 151,338,065)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Overpayment—continued		Tax due at time of filing	
	Credit to 2023 estimated taxes			
	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)
All returns, total	**4,401,815 (4,304,015 , 4,499,614)**	**133,509,495 (132,035,084 , 134,983,906)**	**41,855,466 (41,544,147 , 42,166,785)**	**284,147,330 (281,755,445 , 286,539,214)**
No adjusted gross income	65,756 (56,441 , 75,070)	1,363,875 (1,168,774 , 1,558,976)	180,777 (159,732 , 201,821)	390,670 (334,966 , 446,374)
$1 under $5,000	42,076 (30,132 , 54,020)	88,346 (38,575 , 138,117)	1,219,308 (1,153,704 , 1,284,911)	385,648 (351,908 , 419,389)
$5,000 under $10,000	37,021 (25,681 , 48,361)	75,921 (44,650 , 107,191)	980,426 (921,145 , 1,039,708)	726,335 (673,289 , 779,381)
$10,000 under $15,000	56,955 (42,523 , 71,387)	189,511 (80,350 , 298,673)	938,482 (880,185 , 996,779)	1,056,217 (972,536 , 1,139,898)
$15,000 under $20,000	48,307 (35,269 , 61,346)	144,568 (80,295 , 208,842)	1,116,796 (1,052,356 , 1,181,236)	1,270,640 (1,165,050 , 1,376,231)
$20,000 under $25,000	42,298 (30,196 , 54,400)	221,789 (62,810 , 380,769)	1,137,436 (1,072,175 , 1,202,697)	1,475,928 (1,347,936 , 1,603,919)
$25,000 under $30,000	78,609 (61,867 , 95,352)	194,723 (135,504 , 253,942)	1,258,209 (1,189,491 , 1,326,926)	1,671,854 (1,522,945 , 1,820,763)
$30,000 under $40,000	119,584 (98,900 , 140,268)	353,340 (264,258 , 442,422)	3,128,965 (3,021,399 , 3,236,531)	4,152,390 (3,912,080 , 4,392,700)
$40,000 under $50,000	119,636 (99,004 , 140,268)	389,328 (294,391 , 484,266)	2,991,686 (2,886,482 , 3,096,890)	4,651,896 (4,377,300 , 4,926,492)
$50,000 under $75,000	393,784 (356,441 , 431,127)	1,293,226 (1,104,134 , 1,482,318)	6,553,991 (6,403,258 , 6,704,723)	13,697,495 (13,184,940 , 14,210,051)
$75,000 under $100,000	381,174 (344,705 , 417,644)	1,632,084 (1,337,216 , 1,926,952)	5,117,101 (4,985,895 , 5,248,308)	14,206,317 (13,616,300 , 14,796,333)
$100,000 under $200,000	1,197,916 (1,136,876 , 1,258,956)	7,863,196 (7,227,197 , 8,499,194)	10,641,920 (10,473,607 , 10,810,232)	47,664,382 (46,441,157 , 48,887,607)
$200,000 under $500,000	1,098,084 (1,061,659 , 1,134,509)	17,908,947 (17,047,591 , 18,770,303)	5,273,621 (5,188,362 , 5,358,880)	65,132,470 (63,755,501 , 66,509,439)
$500,000 under $1,000,000	389,161 (377,135 , 401,187)	16,264,230 (15,573,570 , 16,954,890)	952,991 (935,753 , 970,229)	41,794,312 (40,664,434 , 42,924,190)
$1,000,000 under $1,500,000	124,840 (121,115 , 128,566)	9,911,140 (9,495,618 , 10,326,662)	181,587 (177,135 , 186,039)	18,271,510 (17,616,455 , 18,926,565)
$1,500,000 under $2,000,000	59,364 (57,359 , 61,369)	6,948,805 (6,651,985 , 7,245,625)	68,682 (66,287 , 71,076)	10,118,497 (9,663,466 , 10,573,528)
$2,000,000 under $5,000,000	96,316 (95,101 , 97,531)	19,026,209 (18,687,775 , 19,364,643)	85,480 (84,270 , 86,689)	22,533,330 (22,093,225 , 22,973,435)
$5,000,000 under $10,000,000	29,116 (28,723 , 29,509)	12,265,972 (12,025,003 , 12,506,942)	18,172 (17,838 , 18,506)	11,050,123 (10,757,724 , 11,342,522)
$10,000,000 or more	21,815 (21,810 , 21,820)	37,374,285 (37,373,845 , 37,374,725)	9,839 (9,839 , 9,839)	23,897,316 (23,897,316 , 23,897,316)
Taxable returns, total	**3,974,596 (3,883,168 , 4,066,024)**	**129,740,118 (128,326,705 , 131,153,531)**	**37,664,244 (37,365,673 , 37,962,815)**	**278,679,445 (276,291,054 , 281,067,836)**
No adjusted gross income	695 (96 , 1,295)	91,030 (37,529 , 144,531)	2,256 (886 , 3,625)	77,681 (47,667 , 107,696)
$1 under $5,000	* 3,118 (-67 , 6,304)	* 6,311 (-780 , 13,402)	75,178 (58,162 , 92,195)	12,846 (8,221 , 17,472)
$5,000 under $10,000	* 5,649 (1,094 , 10,204)	* 3,841 (302 , 7,379)	70,403 (53,977 , 86,829)	30,838 (20,954 , 40,722)
$10,000 under $15,000	14,097 (6,722 , 21,472)	31,446 (5,690 , 57,201)	210,634 (182,415 , 238,854)	182,488 (145,151 , 219,824)
$15,000 under $20,000	15,441 (7,949 , 22,932)	19,251 (5,529 , 32,973)	870,038 (812,796 , 927,280)	873,048 (784,220 , 961,875)
$20,000 under $25,000	24,802 (15,320 , 34,284)	59,852 (23,656 , 96,047)	950,536 (890,626 , 1,010,446)	1,156,151 (1,040,811 , 1,271,490)
$25,000 under $30,000	38,174 (26,383 , 49,965)	64,780 (32,638 , 96,923)	1,095,468 (1,031,124 , 1,159,812)	1,387,637 (1,249,927 , 1,525,347)
$30,000 under $40,000	84,554 (67,050 , 102,059)	168,957 (115,956 , 221,957)	2,913,170 (2,809,114 , 3,017,226)	3,626,784 (3,400,678 , 3,852,891)
$40,000 under $50,000	94,916 (76,284 , 113,548)	261,469 (183,154 , 339,784)	2,831,167 (2,728,508 , 2,933,827)	4,140,476 (3,880,361 , 4,400,592)
$50,000 under $75,000	350,190 (314,791 , 385,590)	935,815 (788,545 , 1,083,085)	6,378,776 (6,229,682 , 6,527,869)	12,958,536 (12,459,862 , 13,457,210)
$75,000 under $100,000	358,048 (322,539 , 393,556)	1,241,701 (1,056,214 , 1,427,188)	5,060,936 (4,930,331 , 5,191,541)	13,934,361 (13,349,954 , 14,518,767)
$100,000 under $200,000	1,170,108 (1,109,588 , 1,230,628)	7,350,905 (6,735,649 , 7,966,161)	10,616,718 (10,448,501 , 10,784,934)	47,515,051 (46,292,387 , 48,737,714)
$200,000 under $500,000	1,094,566 (1,058,194 , 1,130,937)	17,787,178 (16,925,838 , 18,648,517)	5,272,391 (5,187,132 , 5,357,650)	65,121,460 (63,744,491 , 66,498,429)
$500,000 under $1,000,000	388,934 (376,908 , 400,960)	16,241,664 (15,551,004 , 16,932,325)	952,895 (935,657 , 970,133)	41,793,357 (40,663,479 , 42,923,234)
$1,000,000 or more	331,304 (327,102 , 335,506)	85,475,918 (84,841,444 , 86,110,392)	363,678 (358,772 , 368,584)	85,868,732 (84,944,697 , 86,792,767)
Nontaxable returns, total	**427,219 (391,500 , 462,938)**	**3,769,377 (3,344,034 , 4,194,719)**	**4,191,222 (4,077,915 , 4,304,529)**	**5,467,885 (5,225,250 , 5,710,520)**

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, confidence intervals are 95%]

Size of adjusted gross income	Predetermined estimated tax penalty	
	Number of returns	Amount
	(132)	(133)
All returns, total	**14,072,382 (13,879,449 , 14,265,315)**	**4,126,359 (4,069,775 , 4,182,943)**
No adjusted gross income	34,059 (26,369 , 41,750)	5,425 (4,394 , 6,457)
$1 under $5,000	14,383 (7,289 , 21,477)	1,434 (187 , 2,681)
$5,000 under $10,000	135,428 (113,093 , 157,762)	6,462 (4,499 , 8,424)
$10,000 under $15,000	303,844 (270,485 , 337,203)	15,764 (13,097 , 18,432)
$15,000 under $20,000	264,522 (233,334 , 295,710)	18,394 (15,951 , 20,837)
$20,000 under $25,000	251,850 (221,429 , 282,271)	21,040 (18,007 , 24,072)
$25,000 under $30,000	304,878 (271,253 , 338,504)	24,578 (21,237 , 27,919)
$30,000 under $40,000	687,027 (636,690 , 737,363)	59,575 (53,959 , 65,191)
$40,000 under $50,000	722,996 (671,391 , 774,601)	65,677 (59,431 , 71,923)
$50,000 under $75,000	2,045,843 (1,959,944 , 2,131,741)	200,043 (188,065 , 212,020)
$75,000 under $100,000	1,800,085 (1,719,804 , 1,880,365)	211,778 (197,741 , 225,815)
$100,000 under $200,000	4,114,552 (4,000,119 , 4,228,986)	667,588 (637,781 , 697,394)
$200,000 under $500,000	2,479,797 (2,419,946 , 2,539,649)	939,158 (907,893 , 970,423)
$500,000 under $1,000,000	612,308 (597,281 , 627,335)	627,914 (602,748 , 653,081)
$1,000,000 under $1,500,000	141,609 (137,576 , 145,643)	306,474 (291,525 , 321,423)
$1,500,000 under $2,000,000	56,066 (54,013 , 58,118)	163,118 (154,035 , 172,200)
$2,000,000 under $5,000,000	74,991 (73,854 , 76,129)	342,649 (333,731 , 351,567)
$5,000,000 under $10,000,000	17,624 (17,300 , 17,948)	162,321 (156,752 , 167,890)
$10,000,000 or more	10,521 (10,521 , 10,521)	286,968 (286,968 , 286,968)
Taxable returns, total	**13,088,269 (12,902,408 , 13,274,131)**	**4,047,102 (3,990,754 , 4,103,449)**
No adjusted gross income	1,292 (423 , 2,161)	841 (398 , 1,284)
$1 under $5,000	0 (0 , 0)	0 (0 , 0)
$5,000 under $10,000	* 2,735 (-250 , 5,721)	* 168 (-25 , 362)
$10,000 under $15,000	46,580 (33,436 , 59,723)	3,643 (1,849 , 5,437)
$15,000 under $20,000	168,904 (143,848 , 193,961)	12,969 (10,827 , 15,110)
$20,000 under $25,000	183,723 (157,648 , 209,799)	16,007 (13,279 , 18,736)
$25,000 under $30,000	237,168 (207,388 , 266,948)	19,140 (16,122 , 22,157)
$30,000 under $40,000	585,832 (539,120 , 632,544)	49,974 (44,741 , 55,208)
$40,000 under $50,000	644,388 (595,404 , 693,372)	56,566 (50,734 , 62,397)
$50,000 under $75,000	1,954,506 (1,870,243 , 2,038,770)	187,104 (175,510 , 198,698)
$75,000 under $100,000	1,769,301 (1,689,602 , 1,849,001)	207,663 (193,725 , 221,601)
$100,000 under $200,000	4,101,763 (3,987,436 , 4,216,089)	664,711 (634,925 , 694,496)
$200,000 under $500,000	2,479,075 (2,419,224 , 2,538,927)	938,927 (907,662 , 970,192)
$500,000 under $1,000,000	612,245 (597,218 , 627,272)	627,890 (602,724 , 653,057)
$1,000,000 or more	300,757 (296,270 , 305,243)	1,261,499 (1,241,439 , 1,281,560)
Nontaxable returns, total	**984,113 (926,124 , 1,042,102)**	**79,257 (73,084 , 85,431)**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting Section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.

[2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Number of returns	Tax credits									
		Total		Nonrefundable credits							
				Foreign tax credit		Credit for child and dependent care		Nonrefundable education credit		Retirement savings contribution credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**0.02**	**0.29**	**0.47**	**0.45**	**1.31**	**1.22**	**1.42**	**1.12**	**1.34**	**0.99**	**1.40**
No adjusted gross income	1.44	16.74	7.01	45.20	19.09	** 58.97	** 79.08	41.06	37.11	** 48	** 53
$1 under $5,000	1.05	14.74	48.41	22.55	37.57	**	**	* 40.79	* 72.14	**	**
$5,000 under $10,000	1.01	12.71	21.53	22.33	49.24	* 57.71	* 81.06	34.25	51.97	* 44.63	* 90.03
$10,000 under $15,000	0.96	2.65	4.14	15.51	33.11	31.61	40.54	6.97	9.37	7.04	9.84
$15,000 under $20,000	0.99	1.97	2.58	10.59	29.86	14.45	20.71	4.47	4.95	4.08	5.19
$20,000 under $25,000	1.07	1.68	2.21	8.21	29.67	7.86	9.38	4.13	4.65	3.11	4.19
$25,000 under $30,000	1.07	1.55	2.01	7.95	20.79	6.63	7.29	4.35	5.00	2.48	3.66
$30,000 under $40,000	0.73	1.12	1.35	4.82	18.64	4.52	5.09	3.13	3.54	1.92	2.86
$40,000 under $50,000	0.81	1.33	1.55	4.38	16.46	5.00	5.65	3.55	4.03	2.47	3.15
$50,000 under $75,000	0.55	0.95	1.22	2.51	11.43	3.66	4.18	2.74	3.12	2.42	2.68
$75,000 under $100,000	0.66	1.13	1.55	2.43	12.74	3.96	4.54	3.42	3.98	0.00	0.00
$100,000 under $200,000	0.38	0.67	1.08	1.19	7.56	2.28	2.67	2.29	2.73	0.00	0.00
$200,000 under $500,000	0.53	0.71	1.50	0.91	5.11	2.21	2.63	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.55	0.81	4.17	0.83	5.66	2.97	3.56	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	0.74	0.96	4.49	0.99	5.81	4.13	4.89	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	1.12	1.35	5.09	1.42	6.59	6.00	6.90	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	0.37	0.44	1.98	0.45	2.48	2.90	3.35	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	0.47	0.53	2.20	0.55	2.73	3.91	4.50	0.00	0.00	0.00	0.00
$10,000,000 or more	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.14**	**0.35**	**0.54**	**0.48**	**1.36**	**1.41**	**1.64**	**1.43**	**1.71**	**1.35**	**1.76**
No adjusted gross income	24.52	39.20	14.68	* 0.0	* 0.0	**	**	** 82.87	** 82.79	31.35	36.90
$1 under $5,000	9.73	26.10	89.81	27.03	45.24	0.00	0.00	**	**	0.00	0.00
$5,000 under $10,000	9.13	22.33	46.48	22.92	49.37	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	2.68	7.18	8.08	22.42	38.15	0.00	0.00	* 49.97	* 53.22	16.89	21.93
$15,000 under $20,000	1.47	3.34	4.94	13.15	45.63	0.00	0.00	15.80	18.55	5.74	7.34
$20,000 under $25,000	1.47	3.11	4.62	9.56	31.36	0.00	0.00	9.79	12.15	3.79	5.00
$25,000 under $30,000	1.41	2.63	4.45	9.38	28.11	0.00	0.00	8.50	10.70	3.11	3.75
$30,000 under $40,000	0.91	1.90	3.02	5.43	33.55	** 37.75	** 43.63	4.65	5.58	2.79	4.10
$40,000 under $50,000	0.92	1.84	2.37	4.73	14.36	9.84	10.70	4.63	5.39	3.52	4.36
$50,000 under $75,000	0.59	1.10	1.47	2.64	13.68	4.84	5.32	3.19	3.62	2.93	3.25
$75,000 under $100,000	0.68	1.19	1.63	2.49	14.17	4.29	4.91	3.66	4.29	0.00	0.00
$100,000 under $200,000	0.39	0.68	1.06	1.22	8.58	2.30	2.69	2.33	2.78	0.00	0.00
$200,000 under $500,000	0.53	0.71	1.53	0.91	5.97	2.22	2.64	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.55	0.81	4.36	0.83	6.03	2.97	3.57	0.00	0.00	0.00	0.00
$1,000,000 or more	0.34	0.41	0.83	0.41	1.03	2.69	3.13	0.00	0.00	0.00	0.00
Nontaxable returns, total	**0.31**	**0.68**	**1.06**	**4.10**	**4.85**	**2.44**	**2.82**	**1.83**	**2.20**	**1.53**	**2.14**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued											
	Nonrefundable credits—continued											
	Nonrefundable child and other dependent tax credit		Residential energy credits		Other nonrefundable credits							
					Total [1]		General business credit		Prior-year minimum tax credit		Adoption credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	**0.42**	**0.54**	**1.64**	**2.86**	**2.18**	**1.54**	**2.73**	**1.67**	**5.38**	**4.28**	**12.89**	**17.18**
No adjusted gross income	22.91	18.99	** 64.00	** 60.85	40.37	4.34	35.27	3.43	** 68.80	** 87.41	0.00	0.00
$1 under $5,000	28.42	46.10	**	**	* 40.80	* 90.68	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	25.55	35.18	* 59.39	* 90.00	* 44.12	* 87.74	** 86.24	** 73.09	**	**	0.00	0.00
$10,000 under $15,000	6.42	11.78	* 33.32	* 42.21	26.70	70.20	**	**	**	**	0.00	0.00
$15,000 under $20,000	3.92	5.04	15.60	17.83	14.16	33.68	* 47.92	* 48.04	0.00	0.00	0.00	0.00
$20,000 under $25,000	2.53	3.15	14.99	18.96	35.28	39.82	* 44.60	* 46.54	**	**	** 70.64	** 78.56
$25,000 under $30,000	2.27	2.66	13.24	18.23	25.63	31.55	* 49.94	* 62.65	* 61.20	* 67.62	**	**
$30,000 under $40,000	1.46	1.64	7.17	10.26	16.86	19.33	27.08	32.22	* 99.35	* 99.65	**	**
$40,000 under $50,000	1.60	1.77	6.35	9.19	14.37	16.48	25.85	30.49	70.00	71.84	* 37.78	* 42.90
$50,000 under $75,000	1.17	1.36	4.17	6.58	9.52	12.01	17.92	23.92	47.01	50.00	23.43	26.73
$75,000 under $100,000	1.36	1.67	4.49	6.97	10.00	12.53	19.45	24.38	38.17	57.23	31.61	33.87
$100,000 under $200,000	0.86	1.08	3.02	5.67	5.75	7.46	9.24	13.15	18.58	22.33	24.20	28.70
$200,000 under $500,000	** 0.99	** 1.21	3.25	5.74	3.46	4.71	4.74	7.58	8.28	10.46	35.28	31.16
$500,000 under $1,000,000	**	**	4.54	8.09	2.79	5.15	3.48	6.98	6.73	11.14	0.00	0.00
$1,000,000 under $1,500,000	0.00	0.00	5.64	9.92	2.59	5.88	2.96	6.89	7.21	13.97	0.00	0.00
$1,500,000 under $2,000,000	0.00	0.00	7.38	29.31	2.64	7.19	2.83	7.86	8.09	21.49	0.00	0.00
$2,000,000 under $5,000,000	0.00	0.00	3.33	5.58	1.01	2.52	1.08	2.70	3.43	7.64	0.00	0.00
$5,000,000 under $10,000,000	0.00	0.00	4.14	6.71	0.99	2.80	1.04	2.98	3.51	9.02	* 50.13	* 53.08
$10,000,000 or more	0.00	0.00	0.00	0.00	0.02	0.03	0.02	0.03	0.00	0.00	0.00	0.00
Taxable returns, total	**0.51**	**0.64**	**1.85**	**3.39**	**2.26**	**1.51**	**2.68**	**1.63**	**5.42**	**4.30**	**28.27**	**31.71**
No adjusted gross income	** 57.88	** 41.80	** 99.17	** 95.07	16.38	4.74	21.28	4.85	0.00	0.00	0.00	0.00
$1 under $5,000	**	**	0.00	0.00	** 61.40	** 76.89	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	**	**	**	**	**	**	** 98.07	** 69.87	0.00	0.00	0.00	0.00
$15,000 under $20,000	* 28.85	* 28.85	* 25.79	* 29.13	22.59	27.05	**	**	0.00	0.00	0.00	0.00
$20,000 under $25,000	14.13	14.26	20.37	25.33	** 70.57	** 71.26	**	**	0.00	0.00	0.00	0.00
$25,000 under $30,000	8.88	9.23	19.10	22.64	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$30,000 under $40,000	4.23	5.17	10.10	14.62	* 37.08	* 42.65	* 43.57	* 52.65	0.00	0.00	0.00	0.00
$40,000 under $50,000	2.55	2.91	8.59	13.98	26.75	29.83	* 53.02	* 64.27	**	**	0.00	0.00
$50,000 under $75,000	1.41	1.67	5.13	9.75	13.69	19.55	26.20	41.44	** 57.23	** 72.46	** 57.71	** 71.17
$75,000 under $100,000	1.44	1.75	5.35	9.84	12.77	17.71	23.12	31.53	35.89	46.65	**	**
$100,000 under $200,000	0.87	1.09	3.20	6.59	6.36	8.33	10.29	14.39	20.67	25.59	* 49.97	* 56.86
$200,000 under $500,000	** 0.99	** 1.21	3.27	5.91	3.49	4.80	4.78	7.73	8.33	10.57	38.12	45.01
$500,000 under $1,000,000	**	**	4.54	8.11	2.79	5.16	3.48	6.98	6.73	11.17	0.00	0.00
$1,000,000 or more	0.00	0.00	3.30	7.14	1.00	1.20	1.06	1.26	3.38	4.54	* 50.13	* 53.08
Nontaxable returns, total	**0.82**	**1.15**	**3.62**	**5.20**	**5.79**	**8.10**	**11.03**	**14.22**	**25.95**	**29.92**	**14.46**	**19.11**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued											
	Nonrefundable credits—continued										Total refundable credits	
	Other nonrefundable credits—continued										Total	
	Credit for elderly and disabled		Alternative motor vehicle credit		Alternative fuel vehicle refueling prop. credit		Qualified plug-in electric vehicle credit		Mortgage interest credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**11.79**	**22.50**	**14.53**	**17.22**	**7.94**	**9.08**	**5.16**	**5.31**	**10.55**	**13.76**	**0.43**	**0.73**
No adjusted gross income	48.38	56.60	0.00	0.00	0.00	0.00	* 48.80	* 6.46	0.00	0.00	2.59	5.40
$1 under $5,000	* 40.80	* 90.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	5.93
$5,000 under $10,000	* 44.64	* 90.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.62	5.17
$10,000 under $15,000	28.84	87.24	** 40.81	** 51.39	0.00	0.00	0.00	0.00	0.00	0.00	1.37	1.95
$15,000 under $20,000	** 14.94	** 25.40	0.00	0.00	0.00	0.00	** 49.98	** 70.62	0.00	0.00	1.51	1.89
$20,000 under $25,000	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00	1.85	2.20
$25,000 under $30,000	0.00	0.00	**	**	0.00	0.00	**	**	* 57.71	* 67.70	1.92	2.29
$30,000 under $40,000	0.00	0.00	* 33.32	* 37.34	0.00	0.00	* 47.00	* 51.73	* 57.71	* 70.54	1.37	1.73
$40,000 under $50,000	0.00	0.00	* 49.97	* 52.37	**	**	37.60	40.53	27.19	31.50	1.77	2.50
$50,000 under $75,000	0.00	0.00	* 44.70	* 47.14	** 60.11	** 66.81	21.79	24.82	20.40	22.87	1.80	2.65
$75,000 under $100,000	0.00	0.00	* 37.78	* 39.36	32.82	41.04	20.58	21.70	22.62	36.48	2.98	5.01
$100,000 under $200,000	0.00	0.00	35.70	42.02	17.09	19.79	10.69	11.38	20.27	21.84	2.42	3.98
$200,000 under $500,000	0.00	0.00	** 23.69	** 22.04	10.59	12.64	7.49	7.54	67.18	75.54	6.48	8.75
$500,000 under $1,000,000	0.00	0.00	**	**	10.84	12.22	** 5.06	** 5.20	** 77.64	** 77.02	14.53	34.14
$1,000,000 under $1,500,000	0.00	0.00	27.90	27.91	12.20	14.20	**	**	**	**	13.55	45.02
$1,500,000 under $2,000,000	0.00	0.00	* 52.81	* 81.96	18.47	21.29	**	**	**	**	13.28	48.04
$2,000,000 under $5,000,000	0.00	0.00	18.22	19.23	9.73	10.70	**	**	**	**	5.29	40.42
$5,000,000 under $10,000,000	0.00	0.00	23.28	27.16	12.69	14.32	**	**	0.00	0.00	4.56	23.87
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**22.19**	**24.13**	**19.75**	**21.99**	**7.99**	**9.03**	**5.46**	**5.64**	**11.97**	**13.28**	**1.35**	**2.00**
No adjusted gross income	24.19	22.69	0.00	0.00	0.00	0.00	** 88.90	** 67.14	0.00	0.00	** 52.73	** 43.47
$1 under $5,000	** 61.40	** 56.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
$5,000 under $10,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
$10,000 under $15,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.51	8.71
$15,000 under $20,000	** 22.35	** 26.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.46	6.90
$20,000 under $25,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.56	12.11
$25,000 under $30,000	0.00	0.00	** 57.71	** 63.93	0.00	0.00	0.00	0.00	0.00	0.00	8.13	11.57
$30,000 under $40,000	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00	4.27	4.96
$40,000 under $50,000	0.00	0.00	**	**	**	**	**	**	* 37.78	* 41.10	3.68	4.87
$50,000 under $75,000	0.00	0.00	* 49.98	* 53.39	** 61.21	** 67.87	* 57.71	* 75.19	21.81	24.82	3.40	4.12
$75,000 under $100,000	0.00	0.00	* 57.70	* 60.57	34.74	42.06	28.84	31.54	24.98	27.08	4.02	5.34
$100,000 under $200,000	0.00	0.00	38.60	46.42	17.62	20.55	11.53	12.22	20.71	22.43	2.59	3.77
$200,000 under $500,000	0.00	0.00	** 24.25	** 24.25	10.59	12.65	7.52	7.57	* 67.93	* 84.91	7.08	9.90
$500,000 under $1,000,000	0.00	0.00	**	**	10.84	12.22	** 5.06	** 5.20	** 78.94	** 80.18	14.60	38.02
$1,000,000 or more	0.00	0.00	18.50	31.34	8.45	9.43	**	**	**	**	4.73	16.93
Nontaxable returns, total	**13.92**	**28.43**	**21.17**	**27.36**	56.74	62.02	**13.15**	**15.18**	**22.30**	**37.95**	**0.47**	**0.76**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued											
	Total refundable credits—continued											
	Earned income credit		Refundable child tax credit or additional child tax credit		American opportunity credit		Net premium tax credit		Qualified sick and family leave credit for leave taken before April 1, 2021		Qualified sick and family leave credit for leave taken after March 31, 2021 and before October 1, 2021	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	**0.54**	**0.75**	**0.67**	**0.83**	**1.26**	**1.36**	**1.99**	**3.74**	**4.70**	**5.58**	**4.84**	**9.58**
No adjusted gross income	6.26	9.44	6.63	8.89	8.43	8.61	6.72	9.37	7.79	8.68	7.77	8.73
$1 under $5,000	2.18	3.61	5.14	10.14	6.72	7.13	8.56	19.52	14.41	16.99	14.56	17.81
$5,000 under $10,000	1.72	2.32	3.19	4.47	5.69	5.89	7.74	13.06	15.59	18.82	16.20	49.69
$10,000 under $15,000	1.45	1.94	2.14	2.24	4.74	5.00	6.59	12.76	12.46	15.36	12.98	17.98
$15,000 under $20,000	1.64	1.93	1.97	2.07	4.48	4.81	6.14	11.66	19.59	23.59	22.92	25.75
$20,000 under $25,000	2.13	2.30	2.24	2.40	4.77	5.05	6.57	13.89	22.60	27.15	23.20	27.18
$25,000 under $30,000	2.23	2.38	2.28	2.57	5.20	5.53	6.78	11.15	26.68	31.22	26.70	31.17
$30,000 under $40,000	1.54	1.74	1.65	2.02	3.90	4.20	5.51	8.38	21.80	28.20	22.34	27.21
$40,000 under $50,000	2.09	2.60	2.25	2.77	4.62	5.00	6.51	13.23	27.72	33.34	27.72	36.79
$50,000 under $75,000	4.64	5.57	2.23	2.95	3.55	3.80	5.97	10.53	25.89	32.92	34.22	38.37
$75,000 under $100,000	0.00	0.00	4.52	6.08	4.36	4.77	10.41	14.94	30.55	40.67	30.30	32.87
$100,000 under $200,000	0.00	0.00	5.52	6.69	2.83	3.19	10.47	16.75	32.71	40.57	36.22	41.50
$200,000 under $500,000	0.00	0.00	7.12	8.02	0.00	0.00	34.22	47.66	55.48	40.01	59.27	48.84
$500,000 under $1,000,000	0.00	0.00	67.07	87.85	0.00	0.00	0.00	0.00	** 59.15	** 43.50	** 42.01	** 30.68
$1,000,000 under $1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	** 58.98	** 74.89	0.00	0.00	**	**
$1,500,000 under $2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	**	**
$2,000,000 under $5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	**	**	* 55.25	* 55.41	**	**
$5,000,000 under $10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** 39.11	** 40.58	**	**
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	**	**
Taxable returns, total	**2.98**	**4.75**	**4.90**	**5.68**	**1.93**	**2.15**	**3.56**	**6.22**	**25.20**	**30.15**	**31.21**	**40.42**
No adjusted gross income	** 90.21	** 68.78	24.95	28.12	** 85.09	** 83.63	* 97.16	* 90.74	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	8.61	8.72	0.00	0.00	0.00	0.00	* 43.85	* 58.88	0.00	0.00	0.00	0.00
$15,000 under $20,000	4.80	7.19	0.00	0.00	30.14	34.21	12.14	20.57	0.00	0.00	0.00	0.00
$20,000 under $25,000	** 19.23	** 48.67	0.00	0.00	17.93	21.86	11.35	16.47	** 46.91	** 56.88	** 53.26	** 63.87
$25,000 under $30,000	**	**	0.00	0.00	14.74	17.61	11.32	16.80	**	**	0.00	0.00
$30,000 under $40,000	8.26	8.62	* 43.60	* 43.60	7.06	7.83	8.81	12.50	**	**	0.00	0.00
$40,000 under $50,000	5.27	7.35	28.53	29.78	6.97	7.55	9.04	12.71	**	**	**	**
$50,000 under $75,000	25.17	32.04	12.97	14.04	4.41	4.63	7.85	11.17	* 69.68	* 81.09	**	**
$75,000 under $100,000	0.00	0.00	12.79	13.85	4.73	5.19	12.62	17.46	* 62.63	* 59.91	* 70.39	* 93.85
$100,000 under $200,000	0.00	0.00	7.79	9.15	2.88	3.24	11.71	18.46	* 46.92	* 52.57	* 62.63	* 70.05
$200,000 under $500,000	0.00	0.00	7.92	9.05	0.00	0.00	34.42	48.09	* 56.82	* 48.92	* 60.90	* 56.87
$500,000 under $1,000,000	0.00	0.00	* 69.68	* 93.86	0.00	0.00	0.00	0.00	* 64.64	* 54.90	** 42.61	** 33.00
$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	* 58.98	* 74.89	33.65	44.20	**	**
Nontaxable returns, total	**0.56**	**0.75**	**0.68**	**0.84**	**1.68**	**1.78**	**2.41**	**4.43**	**4.79**	**5.61**	**4.90**	**9.62**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued								Income tax after credits		Net investment income tax	
	Refundable credits used to offset income tax before credits											
	Total		Earned income credit used to offset income tax before credits		Refundable child tax credit or additional child tax credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**1.09**	**1.79**	**1.84**	**2.84**	**4.13**	**4.96**	**1.78**	**2.01**	**0.14**	**0.12**	**0.44**	**0.31**
No adjusted gross income	62.02	46.41	* 86.49	* 93.24	** 69.55	** 79.05	** 64.94	** 83.53	24.52	17.87	0.00	0.00
$1 under $5,000	* 57.71	* 72.59	** 57.70	** 64.03	0.00	0.00	**	**	9.73	25.96	0.00	0.00
$5,000 under $10,000	* 57.71	* 58.67	**	**	**	**	0.00	0.00	9.13	12.70	0.00	0.00
$10,000 under $15,000	3.72	4.29	3.83	4.38	**	**	**	**	2.68	6.70	0.00	0.00
$15,000 under $20,000	3.73	5.65	4.21	6.65	* 40.81	* 43.63	22.93	26.73	1.47	1.70	** 50.17	** 64.56
$20,000 under $25,000	5.88	7.87	10.49	13.95	* 49.98	* 56.11	14.57	17.48	1.47	1.58	**	**
$25,000 under $30,000	4.47	6.27	7.93	10.66	26.15	32.23	8.03	9.68	1.41	1.50	0.00	0.00
$30,000 under $40,000	2.72	3.31	3.76	4.47	17.26	20.20	5.35	5.88	0.91	0.99	** 8.51	** 14.32
$40,000 under $50,000	2.97	4.25	3.90	5.57	13.37	14.85	6.23	6.93	0.92	0.99	**	**
$50,000 under $75,000	3.06	4.02	18.73	23.78	9.94	10.77	4.06	4.34	0.59	0.66	**	**
$75,000 under $100,000	3.83	5.53	0.00	0.00	11.55	13.18	4.59	5.06	0.68	0.77	**	**
$100,000 under $200,000	2.56	4.06	0.00	0.00	7.64	9.01	2.86	3.22	0.39	0.42	** 8.75	** 14.57
$200,000 under $500,000	6.94	9.82	0.00	0.00	7.72	8.97	0.00	0.00	0.53	0.45	** 0.43	** 0.31
$500,000 under $1,000,000	** 12.74	** 33.50	0.00	0.00	* 69.68	* 93.86	0.00	0.00	0.55	0.61	**	**
$1,000,000 under $1,500,000	13.57	45.03	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.80	**	**
$1,500,000 under $2,000,000	13.30	48.31	0.00	0.00	0.00	0.00	0.00	0.00	1.13	1.15	**	**
$2,000,000 under $5,000,000	5.29	40.42	0.00	0.00	0.00	0.00	0.00	0.00	0.37	0.37	**	**
$5,000,000 under $10,000,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.49	**	**
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	**	**
Taxable returns, total	**1.35**	**2.00**	**2.98**	**4.75**	**4.90**	**5.68**	**1.93**	**2.15**	**0.14**	**0.12**	**0.44**	**0.31**
No adjusted gross income	** 52.73	** 43.47	** 90.21	** 68.78	24.95	28.12	** 85.09	** 83.63	24.52	17.87	0.00	0.00
$1 under $5,000	**	**	0.00	0.00	0.00	0.00	**	**	9.73	25.96	0.00	0.00
$5,000 under $10,000	**	**	**	**	0.00	0.00	0.00	0.00	9.13	12.70	0.00	0.00
$10,000 under $15,000	8.51	8.71	8.61	8.72	0.00	0.00	0.00	0.00	2.68	6.70	0.00	0.00
$15,000 under $20,000	4.46	6.90	4.80	7.19	0.00	0.00	30.14	34.21	1.47	1.70	** 50.17	** 64.56
$20,000 under $25,000	8.56	12.11	** 19.23	** 48.67	0.00	0.00	17.93	21.86	1.47	1.58	**	**
$25,000 under $30,000	8.13	11.57	**	**	0.00	0.00	14.74	17.61	1.41	1.50	0.00	0.00
$30,000 under $40,000	4.27	4.96	8.26	8.62	* 43.60	* 43.60	7.06	7.83	0.91	0.99	**	**
$40,000 under $50,000	3.68	4.87	5.27	7.35	28.53	29.78	6.97	7.55	0.92	0.99	** 8.51	** 14.32
$50,000 under $75,000	3.40	4.12	25.17	32.04	12.97	14.04	4.41	4.63	0.59	0.66	**	**
$75,000 under $100,000	4.02	5.34	0.00	0.00	12.79	13.85	4.73	5.19	0.68	0.77	**	**
$100,000 under $200,000	2.59	3.77	0.00	0.00	7.79	9.15	2.88	3.24	0.39	0.42	**	**
$200,000 under $500,000	7.08	9.90	0.00	0.00	7.92	9.05	0.00	0.00	0.53	0.45	** 0.43	** 0.31
$500,000 under $1,000,000	14.60	38.02	0.00	0.00	* 69.68	* 93.86	0.00	0.00	0.55	0.61	**	**
$1,000,000 or more	4.73	16.93	0.00	0.00	0.00	0.00	0.00	0.00	0.34	0.16	**	**
Nontaxable returns, total	**1.88**	**3.80**	**2.36**	**3.55**	**7.70**	**10.03**	**4.63**	**5.64**	**0.00**	**0.00**	**32.74**	**30.50**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Total income tax		All other taxes									
			Total		Self-employment tax		Social Security taxes on tip income		Uncollected Social Security tax		Total additional Social Security and Medicare tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**0.14**	**0.12**	**0.33**	**0.54**	**0.39**	**0.68**	**10.72**	**23.17**	**12.35**	**19.79**	**8.19**	**15.26**
No adjusted gross income	24.52	17.87	4.20	5.01	4.98	5.59	**	**	* 99.27	* 99.16	* 71.58	* 94.83
$1 under $5,000	9.73	25.96	2.38	4.98	2.48	5.15	** 45.60	** 49.93	* 57.71	* 77.31	* 37.78	* 60.92
$5,000 under $10,000	9.13	12.70	2.26	2.68	2.39	2.73	* 33.31	* 58.25	* 44.70	* 62.83	26.71	49.88
$10,000 under $15,000	2.68	6.70	1.83	2.17	1.93	2.20	25.81	37.12	* 44.70	* 64.54	22.35	35.54
$15,000 under $20,000	1.47	1.70	2.00	2.38	2.15	2.42	34.25	39.39	* 37.78	* 43.13	25.38	33.37
$20,000 under $25,000	1.47	1.58	2.45	3.21	2.84	3.35	* 33.32	* 58.84	* 49.98	* 65.58	27.72	43.88
$25,000 under $30,000	1.41	1.50	2.53	3.53	3.08	3.80	* 49.97	* 72.75	* 45.59	* 63.11	* 35.34	* 48.80
$30,000 under $40,000	0.91	0.99	1.91	2.77	2.44	3.09	* 39.00	* 57.76	* 49.48	* 64.37	30.63	50.51
$40,000 under $50,000	0.92	0.99	2.07	3.17	2.72	3.75	* 37.78	* 64.38	** 36.82	** 74.37	29.64	56.81
$50,000 under $75,000	0.59	0.66	1.48	2.36	1.89	2.85	* 37.78	* 62.92	**	**	* 35.34	* 47.87
$75,000 under $100,000	0.68	0.77	1.80	2.91	2.25	3.45	* 49.48	* 74.32	35.32	45.33	28.75	43.82
$100,000 under $200,000	0.39	0.42	1.12	1.90	1.35	2.17	35.36	42.35	** 24.40	** 37.07	26.68	52.99
$200,000 under $500,000	0.53	0.44	0.64	1.33	1.26	1.73	** 49.03	** 78.29	**	**	** 23.74	** 44.12
$500,000 under $1,000,000	0.55	0.60	0.71	1.38	1.43	2.13	**	**	**	**	**	**
$1,000,000 under $1,500,000	0.74	0.79	0.92	1.62	1.57	2.44	0.00	0.00	37.59	53.50	37.59	53.50
$1,500,000 under $2,000,000	1.13	1.13	1.30	1.75	1.82	2.45	** 45.49	** 0.93	* 47.82	* 71.79	* 46.68	* 70.97
$2,000,000 under $5,000,000	0.37	0.37	0.46	0.82	0.75	1.18	**	**	14.79	42.46	14.49	42.38
$5,000,000 under $10,000,000	0.47	0.49	0.55	1.05	0.83	1.49	0.00	0.00	16.97	51.42	16.97	51.42
$10,000,000 or more	0.01	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**0.14**	**0.12**	**0.46**	**0.63**	**0.64**	**0.84**	**14.90**	**38.83**	**16.15**	**21.08**	**11.13**	**19.19**
No adjusted gross income	24.52	17.87	29.97	13.26	35.30	16.82	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $5,000	9.73	25.96	29.10	37.48	* 35.34	* 38.11	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	9.13	12.70	21.93	35.84	30.17	42.75	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	2.68	6.70	8.01	10.70	9.47	11.06	* 49.97	* 58.84	** 44.70	** 65.46	* 44.70	* 51.05
$15,000 under $20,000	1.47	1.70	4.10	5.37	4.77	5.59	* 57.69	* 80.34	**	**	* 40.80	* 64.49
$20,000 under $25,000	1.47	1.58	3.93	5.55	4.80	5.83	** 37.78	** 61.63	**	**	** 35.34	** 52.57
$25,000 under $30,000	1.41	1.50	3.71	5.64	4.86	6.34	**	**	0.00	0.00	**	**
$30,000 under $40,000	0.91	0.99	2.52	3.83	3.44	4.50	* 62.18	* 68.24	* 57.71	* 69.40	* 42.33	* 67.26
$40,000 under $50,000	0.92	0.99	2.52	4.04	3.53	5.12	* 40.80	* 83.83	** 39.60	** 47.94	32.65	66.93
$50,000 under $75,000	0.59	0.66	1.66	2.67	2.17	3.32	* 37.78	* 62.92	**	**	* 35.34	* 47.87
$75,000 under $100,000	0.68	0.77	1.88	3.07	2.37	3.66	* 49.48	* 74.32	* 37.77	* 50.52	30.02	48.32
$100,000 under $200,000	0.39	0.42	1.13	1.93	1.36	2.21	* 36.66	* 44.24	** 24.44	** 37.16	27.20	53.57
$200,000 under $500,000	0.53	0.44	0.64	1.33	1.26	1.74	** 49.03	** 78.29	**	**	** 23.78	** 44.18
$500,000 under $1,000,000	0.55	0.60	0.71	1.38	1.43	2.13	**	**	**	**	**	**
$1,000,000 or more	0.34	0.16	0.44	0.50	0.74	0.82	* 45.49	* 0.93	16.55	28.73	16.30	26.08
Nontaxable returns, total	**0.00**	**0.00**	**0.69**	**1.17**	**0.72**	**1.22**	**15.45**	**27.70**	**19.06**	**31.67**	**12.07**	**22.89**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	All other taxes—continued											
	Uncollected Social Security and Medicare tax on tips or group-term life insurance		Interest on deferred tax on gain from certain installment sales		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Total additional Medicare tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**3.85**	**11.09**	**15.87**	**4.25**	**1.36**	**2.55**	**4.82**	**4.99**	**4.49**	**5.32**	**0.56**	**0.36**
No adjusted gross income	51.89	73.28	** 28.24	** 29.02	16.55	19.79	** 22.20	** 33.23	29.40	29.68	9.32	8.18
$1 under $5,000	* 42.50	* 91.25	**	**	14.47	52.56	**	**	* 57.71	* 57.71	93.91	96.35
$5,000 under $10,000	28.47	50.61	0.00	0.00	10.52	21.07	44.60	49.31	30.06	31.33	54.85	64.36
$10,000 under $15,000	18.88	53.84	0.00	0.00	9.26	16.48	* 40.78	* 53.44	29.37	39.48	40.72	79.81
$15,000 under $20,000	19.21	48.17	0.00	0.00	8.04	16.37	32.27	43.40	27.73	29.24	43.97	43.53
$20,000 under $25,000	19.99	42.25	**	**	8.27	14.52	30.13	53.29	37.58	39.30	63.12	92.42
$25,000 under $30,000	19.50	50.36	0.00	0.00	7.18	16.23	* 49.92	* 63.39	30.71	31.80	56.67	54.49
$30,000 under $40,000	14.34	29.39	* 48.80	* 72.38	5.26	9.44	28.78	50.55	19.18	20.27	41.28	47.46
$40,000 under $50,000	15.15	31.28	0.00	0.00	4.98	9.43	40.69	52.83	18.20	19.32	47.70	62.14
$50,000 under $75,000	11.22	26.76	* 99.75	* 95.35	3.50	5.69	27.14	38.90	11.37	13.52	30.49	35.62
$75,000 under $100,000	12.54	36.61	* 69.92	* 87.80	4.01	6.87	36.34	44.63	12.64	14.46	23.67	31.68
$100,000 under $200,000	7.43	24.93	32.81	2.97	2.75	4.88	18.13	30.05	7.95	8.31	4.51	11.76
$200,000 under $500,000	7.95	25.61	** 31.41	** 28.82	3.02	5.38	7.76	15.09	11.33	12.35	0.71	0.84
$500,000 under $1,000,000	11.15	52.20	**	**	4.42	13.96	5.78	9.51	** 15.01	** 66.67	0.78	0.90
$1,000,000 under $1,500,000	13.57	64.02	17.89	33.46	5.48	18.65	5.32	7.67	**	**	1.00	1.19
$1,500,000 under $2,000,000	17.19	35.07	15.21	17.99	7.38	21.97	5.76	7.48	**	**	1.41	1.64
$2,000,000 under $5,000,000	7.17	56.59	5.60	13.34	3.32	15.23	2.14	3.44	**	**	0.51	0.66
$5,000,000 under $10,000,000	9.24	32.03	4.41	11.34	4.09	38.10	1.96	3.00	**	**	0.60	0.89
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00
Taxable returns, total	**4.18**	**12.59**	**16.28**	**4.30**	**1.50**	**2.71**	**4.69**	**5.25**	**5.08**	**6.10**	**0.56**	**0.36**
No adjusted gross income	** 73.99	** 87.08	38.70	0.47	** 97.57	** 95.65	18.68	7.07	0.00	0.00	20.23	6.14
$1 under $5,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	**	**	0.00	0.00	33.29	52.93	0.00	0.00	0.00	0.00	** 77.77	** 67.66
$10,000 under $15,000	* 44.70	* 79.62	0.00	0.00	21.31	41.75	0.00	0.00	0.00	0.00	**	**
$15,000 under $20,000	28.85	49.88	0.00	0.00	11.86	22.69	0.00	0.00	**	**	**	**
$20,000 under $25,000	26.70	50.57	0.00	0.00	12.43	21.13	** 70.57	** 99.54	0.00	0.00	* 93.34	* 56.29
$25,000 under $30,000	22.35	64.17	0.00	0.00	9.63	20.29	0.00	0.00	** 44.70	** 45.78	* 91.87	* 93.88
$30,000 under $40,000	17.64	43.15	0.00	0.00	6.97	13.31	**	**	29.46	31.15	* 66.81	* 75.56
$40,000 under $50,000	15.90	34.93	0.00	0.00	5.86	11.08	0.00	0.00	22.35	23.31	84.63	91.71
$50,000 under $75,000	11.59	27.95	** 99.03	** 94.87	3.78	6.21	40.66	48.11	12.65	15.48	35.85	41.26
$75,000 under $100,000	12.67	38.82	**	**	4.15	7.09	* 47.82	* 68.58	13.11	15.04	26.81	43.39
$100,000 under $200,000	7.49	26.21	**	**	2.77	4.90	19.07	33.39	7.97	8.34	4.54	12.22
$200,000 under $500,000	7.95	25.63	** 31.63	** 29.58	3.03	5.39	7.79	15.28	11.35	12.36	0.71	0.84
$500,000 under $1,000,000	11.15	52.20	**	**	4.42	13.99	5.78	9.51	** 15	** 67	0.78	0.90
$1,000,000 or more	7.41	33.87	4.53	4.15	3.27	11.55	2.09	1.99	**	**	0.48	0.37
Nontaxable returns, total	**9.89**	**20.91**	**23.68**	**26.24**	**3.25**	**6.19**	**12.05**	**15.22**	**9.61**	**10.79**	**9.53**	**9.08**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	All other taxes—continued		Refundable credits used to offset all other taxes								Total tax liability	
	Total additional taxes		Total		Earned income credit used to offset other taxes		Refundable child tax credit or additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**4.85**	**5.21**	**0.85**	**1.30**	**0.98**	**1.41**	**2.32**	**3.07**	**4.97**	**6.08**	**0.14**	**0.11**
No adjusted gross income	38.74	31.81	6.65	7.71	8.79	11.71	** 7.68	** 7.69	** 9.46	** 11.72	4.75	5.70
$1 under $5,000	* 41.49	* 76.73	3.60	5.48	** 2.30	** 3.06	17.08	23.26	**	**	2.59	6.56
$5,000 under $10,000	* 57.58	* 89.61	2.85	3.46	**	**	**	**	0.00	0.00	2.76	3.47
$10,000 under $15,000	* 51.17	* 99.11	2.11	2.56	2.21	2.71	**	**	**	**	2.02	3.43
$15,000 under $20,000	* 49.98	* 75.76	2.51	2.91	2.63	3.01	13.53	14.74	16.80	20.59	1.41	2.15
$20,000 under $25,000	* 44.66	* 70.91	3.67	4.50	4.15	5.01	9.65	11.97	17.91	22.33	1.42	1.80
$25,000 under $30,000	28.85	36.92	4.03	5.13	4.72	5.98	8.48	10.36	16.34	19.60	1.37	1.62
$30,000 under $40,000	21.22	55.16	3.27	4.52	3.70	5.03	5.73	7.18	13.71	17.72	0.89	1.02
$40,000 under $50,000	18.64	29.82	4.00	5.92	4.62	6.31	5.83	7.49	17.93	19.63	0.90	1.01
$50,000 under $75,000	13.06	18.92	4.02	6.16	9.39	11.85	4.57	6.53	12.16	14.78	0.59	0.66
$75,000 under $100,000	14.79	22.86	7.49	12.65	0.00	0.00	8.46	12.68	19.69	22.14	0.68	0.77
$100,000 under $200,000	9.37	13.79	11.37	14.61	0.00	0.00	13.04	17.36	31.57	39.41	0.39	0.42
$200,000 under $500,000	10.17	31.13	16.92	12.98	0.00	0.00	17.02	13.32	0.00	0.00	0.53	0.44
$500,000 under $1,000,000	11.12	36.44	**	**	0.00	0.00	*	*	0.00	0.00	0.55	0.60
$1,000,000 under $1,500,000	12.60	26.33	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.74	0.79
$1,500,000 under $2,000,000	12.11	19.55	**	**	0.00	0.00	0.00	0.00	0.00	0.00	1.13	1.13
$2,000,000 under $5,000,000	4.47	15.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.37	0.37
$5,000,000 under $10,000,000	4.00	14.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.49
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
Taxable returns, total	**5.12**	**5.29**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.14**	**0.12**
No adjusted gross income	33.92	48.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.52	15.59
$1 under $5,000	* 59.52	* 82.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.73	26.08
$5,000 under $10,000	** 57.58	** 89.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.13	12.72
$10,000 under $15,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.68	6.45
$15,000 under $20,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.47	2.24
$20,000 under $25,000	* 70.54	* 70.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.47	1.84
$25,000 under $30,000	* 40.80	* 49.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.41	1.65
$30,000 under $40,000	24.11	59.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.91	1.04
$40,000 under $50,000	21.13	33.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.92	1.02
$50,000 under $75,000	13.96	20.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.59	0.67
$75,000 under $100,000	14.97	23.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.68	0.77
$100,000 under $200,000	9.47	14.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.39	0.42
$200,000 under $500,000	10.19	31.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.53	0.44
$500,000 under $1,000,000	11.14	36.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.60
$1,000,000 or more	4.30	3.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.34	0.16
Nontaxable returns, total	**15.02**	**27.99**	**0.85**	**1.30**	**0.98**	**1.41**	**2.32**	**3.07**	**4.97**	**6.08**	**1.17**	**2.00**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Income tax withheld from Form W2		Income tax withheld from Form 1099		Income tax withheld from other forms		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**0.09**	**0.13**	**0.09**	**0.18**	**0.14**	**0.21**	**0.46**	**0.75**	**0.74**	**3.82**	**0.74**	**0.33**
No adjusted gross income	2.78	4.07	3.16	4.28	3.50	4.19	5.41	11.69	14.47	21.47	6.09	5.58
$1 under $5,000	1.60	7.67	1.63	5.13	1.77	6.89	4.16	7.46	21.51	31.93	9.35	27.94
$5,000 under $10,000	1.24	6.01	1.26	2.43	1.34	2.36	3.56	5.90	19.33	30.43	10.65	27.10
$10,000 under $15,000	1.15	2.94	1.17	1.94	1.27	1.97	2.90	4.64	16.17	36.63	8.38	17.46
$15,000 under $20,000	1.15	3.42	1.16	1.66	1.25	1.76	2.79	4.13	15.09	24.90	8.38	14.84
$20,000 under $25,000	1.17	1.99	1.18	1.54	1.26	1.60	2.89	4.36	18.35	30.95	8.51	15.24
$25,000 under $30,000	1.14	1.65	1.15	1.45	1.23	1.53	2.80	4.21	18.70	37.48	7.74	11.63
$30,000 under $40,000	0.76	0.99	0.77	0.92	0.82	0.96	2.00	2.94	13.00	21.34	5.39	7.25
$40,000 under $50,000	0.83	0.98	0.84	0.96	0.89	1.01	2.04	2.89	13.93	27.98	5.41	7.30
$50,000 under $75,000	0.57	0.68	0.57	0.67	0.63	0.72	1.31	2.03	8.26	36.18	2.92	4.21
$75,000 under $100,000	0.67	0.89	0.68	0.87	0.76	0.88	1.43	1.97	9.93	58.98	2.88	4.51
$100,000 under $200,000	0.39	0.46	0.40	0.47	0.47	0.56	0.97	1.44	4.45	21.73	1.61	2.12
$200,000 under $500,000	0.53	0.48	0.56	0.54	0.61	0.60	1.20	1.75	0.91	3.63	1.12	1.32
$500,000 under $1,000,000	0.56	0.66	0.61	0.84	0.66	0.87	1.72	3.82	0.85	3.89	1.04	1.32
$1,000,000 under $1,500,000	0.75	0.86	0.84	1.21	0.89	1.24	2.12	5.80	1.13	3.22	1.05	1.37
$1,500,000 under $2,000,000	1.13	1.16	1.27	1.79	1.32	1.82	2.73	8.66	1.62	3.05	1.32	1.47
$2,000,000 under $5,000,000	0.37	0.40	0.43	0.71	0.46	0.72	1.12	4.85	0.58	1.78	0.46	0.58
$5,000,000 under $10,000,000	0.47	0.51	0.54	0.99	0.57	1.00	1.29	9.22	0.68	2.36	0.54	0.69
$10,000,000 or more	0.01	0.00	0.01	0.00	0.01	0.00	0.04	0.02	0.01	0.00	0.01	0.00
Taxable returns, total	**0.15**	**0.13**	**0.16**	**0.19**	**0.20**	**0.22**	**0.50**	**0.78**	**0.73**	**3.91**	**0.76**	**0.33**
No adjusted gross income	26.37	21.99	30.73	21.57	34.62	22.97	39.16	45.93	** 63.33	** 19.56	45.03	32.78
$1 under $5,000	15.13	27.82	16.66	34.49	19.60	44.00	26.71	36.96	**	**	* 46.34	* 51.61
$5,000 under $10,000	10.82	17.87	11.75	22.58	12.61	20.01	24.23	43.82	**	**	* 35.75	* 39.04
$10,000 under $15,000	2.84	8.17	2.86	4.23	2.97	3.67	9.63	13.13	* 37.62	* 73.68	21.67	54.72
$15,000 under $20,000	1.55	5.24	1.57	1.99	1.70	2.05	3.65	5.13	22.34	44.21	12.59	16.62
$20,000 under $25,000	1.53	2.47	1.55	1.87	1.66	1.94	3.87	5.68	22.06	32.83	11.29	14.70
$25,000 under $30,000	1.45	2.07	1.46	1.77	1.56	1.84	3.56	5.30	24.96	58.91	10.54	17.37
$30,000 under $40,000	0.93	1.17	0.94	1.07	1.01	1.13	2.21	3.16	16.12	25.56	6.33	8.52
$40,000 under $50,000	0.93	1.06	0.94	1.04	1.01	1.10	2.16	2.99	15.99	24.86	6.00	8.06
$50,000 under $75,000	0.60	0.71	0.61	0.71	0.68	0.75	1.34	2.07	8.63	38.08	3.07	4.53
$75,000 under $100,000	0.69	0.90	0.69	0.89	0.78	0.89	1.45	1.99	10.26	60.03	2.95	4.34
$100,000 under $200,000	0.39	0.47	0.41	0.47	0.48	0.56	0.97	1.44	4.49	22.16	1.63	2.15
$200,000 under $500,000	0.54	0.48	0.56	0.54	0.61	0.60	1.20	1.75	0.91	3.65	1.12	1.32
$500,000 under $1,000,000	0.56	0.66	0.61	0.84	0.66	0.87	1.72	3.82	0.85	3.98	1.04	1.32
$1,000,000 or more	0.34	0.17	0.40	0.40	0.43	0.40	1.12	3.09	0.56	0.91	0.46	0.26
Nontaxable returns, total	**0.44**	**1.08**	**0.45**	**0.89**	**0.49**	**0.95**	**1.33**	**2.40**	**6.68**	**11.26**	**2.95**	**4.10**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Tax payments—continued						Refundable credits refundable portion					
	Payments with request for extension of filing time		Excess Social Security taxes withheld		Credit for federal tax on gasoline and special fuels		Total		Earned income credit refundable portion		Refundable child tax credit or additional child tax credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	**1.54**	**0.41**	**1.57**	**1.63**	**3.91**	**9.63**	**0.51**	**0.82**	**0.61**	**0.81**	**0.70**	**0.87**
No adjusted gross income	12.91	24.58	15.09	14.69	11.49	15.13	2.69	5.52	7.57	10.87	7.18	9.91
$1 under $5,000	22.19	49.70	* 97.43	* 90.20	23.95	45.22	2.22	6.36	2.47	3.97	5.28	10.36
$5,000 under $10,000	17.71	22.62	* 90.19	* 88.95	14.20	23.47	1.76	5.76	1.89	2.49	3.24	4.53
$10,000 under $15,000	20.27	26.14	* 70.15	* 83.13	11.46	19.22	1.50	2.06	1.60	2.08	2.18	2.29
$15,000 under $20,000	24.38	36.15	49.65	71.47	13.36	38.83	1.67	1.94	1.81	2.00	1.98	2.08
$20,000 under $25,000	25.58	32.94	* 43.08	* 73.69	12.94	20.05	1.95	2.27	2.19	2.38	2.28	2.44
$25,000 under $30,000	17.29	24.59	51.25	47.24	16.08	30.55	2.03	2.39	2.28	2.47	2.32	2.63
$30,000 under $40,000	14.04	21.54	44.52	83.62	14.16	24.00	1.50	1.85	1.64	1.88	1.69	2.08
$40,000 under $50,000	14.70	20.28	53.12	44.14	16.41	31.92	2.14	2.79	2.46	2.98	2.37	2.94
$50,000 under $75,000	8.75	11.74	33.66	44.29	13.39	25.98	2.34	3.22	5.14	6.20	2.46	3.28
$75,000 under $100,000	8.29	34.91	33.14	33.93	17.23	66.12	4.99	7.30	0.00	0.00	5.39	7.45
$100,000 under $200,000	4.30	5.70	3.88	5.10	12.81	42.35	7.81	10.20	0.00	0.00	8.82	10.95
$200,000 under $500,000	2.38	3.04	1.90	2.33	12.54	56.65	17.18	16.33	0.00	0.00	17.26	16.57
$500,000 under $1,000,000	1.91	2.42	2.33	3.15	** 8.47	** 18.83	**	**	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	1.77	2.25	2.90	4.12	**	**	**	**	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	1.92	2.23	3.58	5.06	**	**	**	**	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	0.71	0.85	1.50	2.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	0.73	0.92	1.65	2.39	**	**	**	**	0.00	0.00	0.00	0.00
$10,000,000 or more	0.01	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.57**	**0.41**	**1.57**	**1.64**	**5.89**	**14.40**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
No adjusted gross income	32.26	5.73	** 68.69	** 20.58	*	*	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $5,000	* 49.94	* 82.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	* 38.91	* 40.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	* 33.32	* 44.47	0.00	0.00	* 37.77	* 44.97	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	* 40.78	* 56.43	**	**	21.53	44.68	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	30.11	40.84	* 64.93	* 98.93	19.99	23.13	0.00	0.00	0.00	0.00	0.00	0.00
$25,000 under $30,000	22.37	29.38	* 92.70	* 70.40	24.01	33.56	0.00	0.00	0.00	0.00	0.00	0.00
$30,000 under $40,000	16.66	27.83	* 57.65	* 50.53	19.54	26.03	0.00	0.00	0.00	0.00	0.00	0.00
$40,000 under $50,000	15.95	21.59	* 57.04	* 95.34	20.22	39.69	0.00	0.00	0.00	0.00	0.00	0.00
$50,000 under $75,000	9.17	12.98	34.72	50.98	15.79	26.98	0.00	0.00	0.00	0.00	0.00	0.00
$75,000 under $100,000	8.43	36.26	33.80	35.88	18.87	66.75	0.00	0.00	0.00	0.00	0.00	0.00
$100,000 under $200,000	4.34	5.79	3.90	5.13	13.12	42.36	0.00	0.00	0.00	0.00	0.00	0.00
$200,000 under $500,000	2.38	3.05	1.91	2.34	12.67	56.92	0.00	0.00	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	1.91	2.42	2.33	3.15	** 8.50	** 19.09	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	0.72	0.27	1.50	2.06	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	**7.41**	**15.01**	**17.45**	**22.55**	**5.27**	**9.96**	**0.51**	**0.82**	**0.61**	**0.81**	**0.70**	**0.87**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Refundable credits refundable portion—continued		Total income tax minus refundable credits [2]		Overpayment			
	American opportunity credit refundable portion				Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**1.74**	**1.89**	**0.09**	**0.13**	**0.15**	**0.37**	**0.16**	**0.45**
No adjusted gross income	8.56	8.82	2.57	5.57	2.09	3.38	2.14	3.68
$1 under $5,000	6.78	7.24	1.95	5.97	1.45	5.00	1.45	5.02
$5,000 under $10,000	5.81	6.06	1.59	5.20	1.18	4.30	1.18	4.32
$10,000 under $15,000	4.84	5.13	1.22	1.99	1.06	1.77	1.06	1.75
$15,000 under $20,000	4.60	4.94	1.06	2.09	1.09	1.89	1.09	1.88
$20,000 under $25,000	5.01	5.23	1.14	3.07	1.18	1.87	1.18	1.84
$25,000 under $30,000	5.70	6.09	1.12	5.16	1.19	1.86	1.19	1.87
$30,000 under $40,000	4.88	5.66	0.74	11.48	0.84	1.31	0.84	1.32
$40,000 under $50,000	6.46	7.27	0.82	1.62	0.94	1.48	0.94	1.48
$50,000 under $75,000	6.78	7.76	0.56	0.71	0.69	1.19	0.70	1.20
$75,000 under $100,000	13.06	14.84	0.66	0.78	0.87	2.29	0.89	2.34
$100,000 under $200,000	17.61	20.44	0.38	0.42	0.65	1.30	0.68	1.34
$200,000 under $500,000	0.00	0.00	0.53	0.44	0.92	1.42	1.07	1.60
$500,000 under $1,000,000	0.00	0.00	0.55	0.60	1.12	1.80	1.65	2.68
$1,000,000 under $1,500,000	0.00	0.00	0.74	0.79	1.25	1.90	2.19	3.21
$1,500,000 under $2,000,000	0.00	0.00	1.13	1.13	1.53	2.04	2.82	3.82
$2,000,000 under $5,000,000	0.00	0.00	0.37	0.37	0.56	0.90	1.15	2.12
$5,000,000 under $10,000,000	0.00	0.00	0.47	0.49	0.62	0.96	1.31	2.33
$10,000,000 or more	0.00	0.00	0.01	0.00	0.01	0.00	0.04	0.01
Taxable returns, total	**0.00**	**0.00**	**0.14**	**0.12**	**0.26**	**0.45**	**0.27**	**0.62**
No adjusted gross income	0.00	0.00	24.52	17.87	39.93	25.28	58.78	42.14
$1 under $5,000	0.00	0.00	9.73	25.96	18.69	32.52	19.99	36.19
$5,000 under $10,000	0.00	0.00	9.13	12.70	14.47	25.24	15.45	29.48
$10,000 under $15,000	0.00	0.00	2.68	6.70	2.93	9.18	2.94	9.38
$15,000 under $20,000	0.00	0.00	1.47	1.70	1.64	7.56	1.65	7.60
$20,000 under $25,000	0.00	0.00	1.47	1.58	1.67	4.04	1.68	4.06
$25,000 under $30,000	0.00	0.00	1.41	1.50	1.62	3.77	1.62	3.79
$30,000 under $40,000	0.00	0.00	0.91	0.99	1.08	2.18	1.09	2.20
$40,000 under $50,000	0.00	0.00	0.92	0.99	1.09	1.76	1.09	1.76
$50,000 under $75,000	0.00	0.00	0.59	0.66	0.75	1.38	0.75	1.39
$75,000 under $100,000	0.00	0.00	0.68	0.77	0.91	2.48	0.92	2.55
$100,000 under $200,000	0.00	0.00	0.39	0.42	0.66	1.33	0.69	1.37
$200,000 under $500,000	0.00	0.00	0.53	0.44	0.92	1.43	1.08	1.62
$500,000 under $1,000,000	0.00	0.00	0.55	0.60	1.12	1.81	1.66	2.70
$1,000,000 or more	0.00	0.00	0.34	0.16	0.56	0.38	1.15	0.94
Nontaxable returns, total	**1.74**	**1.89**	**0.47**	**0.77**	**0.39**	**0.70**	**0.39**	**0.69**

Footnotes at end of table.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

[All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages]

Size of adjusted gross income	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2023 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)
All returns, total	**1.13**	**0.56**	**0.38**	**0.43**	**0.70**	**0.70**
No adjusted gross income	7.23	7.30	5.94	7.27	11.52	9.70
$1 under $5,000	14.48	28.74	2.75	4.46	25.17	44.37
$5,000 under $10,000	15.63	21.01	3.08	3.73	8.41	15.50
$10,000 under $15,000	12.93	29.39	3.17	4.04	5.60	8.63
$15,000 under $20,000	13.77	22.68	2.94	4.24	6.02	6.78
$20,000 under $25,000	14.60	36.57	2.93	4.42	6.16	7.35
$25,000 under $30,000	10.87	15.52	2.79	4.54	5.63	6.94
$30,000 under $40,000	8.82	12.86	1.75	2.95	3.74	4.81
$40,000 under $50,000	8.80	12.44	1.79	3.01	3.64	4.85
$50,000 under $75,000	4.84	7.46	1.17	1.91	2.14	3.05
$75,000 under $100,000	4.88	9.22	1.31	2.12	2.28	3.38
$100,000 under $200,000	2.60	4.13	0.81	1.31	1.42	2.28
$200,000 under $500,000	1.69	2.45	0.82	1.08	1.23	1.70
$500,000 under $1,000,000	1.58	2.17	0.92	1.38	1.25	2.04
$1,000,000 under $1,500,000	1.52	2.14	1.25	1.83	1.45	2.49
$1,500,000 under $2,000,000	1.72	2.18	1.78	2.29	1.87	2.84
$2,000,000 under $5,000,000	0.64	0.91	0.72	1.00	0.77	1.33
$5,000,000 under $10,000,000	0.69	1.00	0.94	1.35	0.94	1.75
$10,000,000 or more	0.01	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.17**	**0.56**	**0.40**	**0.44**	**0.72**	**0.71**
No adjusted gross income	44.01	29.99	30.97	19.71	34.33	26.86
$1 under $5,000	* 52.12	* 57.32	11.55	18.37	0.00	0.00
$5,000 under $10,000	* 41.14	* 47.01	11.90	16.35	* 55.69	* 58.69
$10,000 under $15,000	26.69	41.79	6.84	10.44	14.40	25.12
$15,000 under $20,000	24.75	36.37	3.36	5.19	7.57	8.42
$20,000 under $25,000	19.51	30.86	3.22	5.09	7.24	8.70
$25,000 under $30,000	15.76	25.32	3.00	5.06	6.41	8.04
$30,000 under $40,000	10.56	16.01	1.82	3.18	4.07	5.34
$40,000 under $50,000	10.02	15.28	1.85	3.21	3.88	5.26
$50,000 under $75,000	5.16	8.03	1.19	1.96	2.20	3.16
$75,000 under $100,000	5.06	7.62	1.32	2.14	2.30	3.42
$100,000 under $200,000	2.64	4.27	0.81	1.31	1.42	2.29
$200,000 under $500,000	1.70	2.47	0.83	1.08	1.23	1.70
$500,000 under $1,000,000	1.58	2.17	0.92	1.38	1.25	2.04
$1,000,000 or more	0.65	0.38	0.69	0.55	0.76	0.81
Nontaxable returns, total	**4.27**	**5.76**	**1.38**	**2.26**	**3.01**	**3.97**

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting Section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.

[2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.4. All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Filing Status, Tax Year 2022 (Filing Year 2023)

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

Filing status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		Number of returns	Amount	Number of returns	Amount
								Adjusted gross income less deficit	Modified taxable income [1]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns													
All tax rates	**161,336,659**	**14,833,956,956**	**11,709,072,653**	**4,400,612,806**	**2,248,965,905**	**1,050,102,180**	**2,098,923,017**	**14.1**	**17.9**	**198,059**	**4,101,697**	**7,140,565**	**40,994,087**
0 percent	32,006,294	122,695,937	0	0	0	0	218,621	0.2	[2]	5,712	181,215	3,523	43,555
0 percent (capital gains)	860,191	29,459,728	9,981,448	9,981,448	0	0	4,591	[3]	[3]	268	4,560	4,161	12,002
10 percent	23,143,665	595,090,827	166,415,391	154,737,074	15,476,744	15,473,707	7,511,889	1.3	4.5	1,388	4,361	482	914
10 percent (Form 8814)	5,398	-434,519	26,713	10,059	1,006	1,006	828	-0.2	3.1	* 6	* 889	* 10	* 793
12 percent	53,167,867	2,903,556,489	1,859,277,953	1,074,124,837	205,361,974	128,894,980	154,711,452	5.3	8.3	1,965	17,813	6,607	1,897
15 percent (capital gains)	1,705,109	245,359,683	194,257,987	84,897,601	20,775,311	12,734,640	19,407,612	7.9	10.0	4,922	92,449	201,547	800,507
20 percent (capital gains)	84,658	308,738,553	263,680,300	222,050,579	49,930,327	44,410,116	48,573,843	15.7	18.4	31,280	520,264	77,159	6,978,804
22 percent	33,416,009	3,848,457,251	3,109,780,779	893,745,460	458,284,247	196,624,001	420,137,041	10.9	13.5	24,648	299,868	341,163	2,104,112
24 percent	11,833,324	2,546,161,673	2,228,406,768	508,625,814	413,729,961	122,070,195	396,371,806	15.6	17.8	47,669	777,599	2,904,700	4,675,428
25 percent (capital gains)	41,675	50,416,047	48,182,397	6,356,845	9,693,664	1,589,211	9,761,807	19.4	20.3	10,126	176,763	36,488	815,494
28 percent (capital gains)	2,533	5,620,579	5,348,428	1,383,248	1,182,393	387,309	1,205,527	21.4	22.5	990	29,159	1,910	113,823
32 percent	1,710,522	611,258,401	554,893,763	53,338,227	117,917,713	17,068,233	114,968,764	18.8	20.7	21,800	427,734	1,071,898	1,985,613
35 percent	1,962,368	979,248,202	901,684,327	171,122,811	223,120,214	59,892,984	218,918,492	22.4	24.3	32,535	699,816	1,475,878	4,183,015
37 percent	1,164,397	2,582,506,910	2,362,619,464	1,216,136,265	732,484,523	449,970,418	706,174,177	27.3	29.9	14,598	867,555	1,012,546	19,233,063
Form 8615	232,649	5,821,194	4,516,936	4,102,539	1,007,828	985,380	956,567	16.4	21.2	* 153	* 1,651	2,494	45,067
Returns of married persons filing jointly and returns of surviving spouses													
All tax rates	**54,886,428**	**9,329,885,992**	**7,680,264,762**	**2,839,454,728**	**1,541,786,581**	**719,894,284**	**1,442,538,069**	**15.5**	**18.8**	**125,611**	**3,090,311**	**5,425,127**	**29,282,062**
0 percent	5,953,243	-10,146,822	0	0	0	0	155,858	-1.5	[2]	2,901	112,133	1,400	25,784
0 percent (capital gains)	272,382	15,036,407	5,389,997	5,389,997	0	0	2,140	[3]	[3]	118	2,605	1,438	7,236
10 percent	5,660,940	223,953,620	65,783,874	58,503,989	5,851,747	5,850,399	2,807,803	1.3	4.3	362	478	174	377
10 percent (Form 8814)	2,814	-440,522	7,570	7,084	708	708	827	-0.2	10.9	* 6	* 889	* 9	* 354
12 percent	17,893,235	1,442,243,966	938,477,933	555,938,787	103,484,034	66,712,654	74,963,276	5.2	8.0	891	11,972	2,120	657
15 percent (capital gains)	905,593	160,056,676	126,423,212	51,004,679	13,436,332	7,650,702	12,410,757	7.8	9.8	3,130	43,675	125,776	525,552
20 percent (capital gains)	56,535	219,030,427	189,168,175	159,983,444	35,801,297	31,996,689	34,819,415	15.9	18.4	17,218	328,627	50,593	4,588,276
22 percent	15,446,018	2,434,958,785	1,976,279,692	579,706,747	293,118,601	127,535,484	262,126,127	10.8	13.3	16,440	238,040	264,762	1,615,233
24 percent	5,838,098	1,694,895,507	1,489,810,304	341,411,057	277,992,971	81,938,654	264,704,181	15.6	17.8	32,578	632,123	2,630,233	3,907,832
25 percent (capital gains)	25,421	36,414,665	34,759,583	4,296,349	7,023,111	1,074,087	7,070,937	19.4	20.3	6,713	132,262	21,462	566,697
28 percent (capital gains)	1,036	4,049,071	3,869,621	609,099	827,867	170,548	841,724	20.8	21.8	684	18,639	1,020	73,419
32 percent	941,348	436,647,339	397,311,261	38,315,858	84,621,103	12,261,075	82,615,169	18.9	20.8	14,593	377,195	730,467	1,529,081
35 percent	970,597	615,873,470	566,890,251	84,157,091	137,776,296	29,454,982	135,507,223	22.0	23.9	19,346	470,489	785,658	2,554,764
37 percent	919,168	2,057,313,402	1,886,093,289	960,130,547	581,852,513	355,248,302	564,512,629	27.4	29.9	10,634	721,183	810,014	13,886,798
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0

Footnotes at end of table.

Table 3.4. All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Filing status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		Number of returns	Amount	Number of returns	Amount
								Adjusted gross income less deficit	Modified taxable income [1]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Returns of married persons filing separately													
All tax rates	**3,992,729**	**365,129,451**	**305,450,436**	**136,892,952**	**65,289,231**	**36,824,384**	**59,443,279**	**16.3**	**19.5**	**11,348**	**152,832**	**220,120**	**2,538,250**
0 percent	496,903	-6,600,652	0	0	0	0	15,827	-0.2	[2]	380	18,325	38	498
0 percent (capital gains)	9,303	459,053	139,019	139,019	0	0	1,269	0.3	0.9	* 10	* 1,272	* 476	* 766
10 percent	** 352,891	** 6,939,618	** 1,895,436	** 1,825,248	** 182,552	** 182,525	** 133,869	** 1.9	** 7.1	** 1,015	** 3,815	** 5	** 457
10 percent (Form 8814)	**	**	**	**	**	**	**	**	**	**	**	**	**
12 percent	1,500,036	60,478,102	39,399,325	23,789,578	4,396,124	2,854,749	3,630,134	6.0	9.2	* 47	* 2,450	* 2,533	* 990
15 percent (capital gains)	27,338	2,952,279	2,434,315	1,302,508	252,322	195,376	223,490	7.6	9.2	* 19	* 492	6,928	16,010
20 percent (capital gains)	2,625	21,149,240	16,154,132	15,477,222	3,182,546	3,095,444	3,052,801	14.4	18.9	1,459	51,508	2,428	579,788
22 percent	1,073,251	81,773,977	66,601,076	19,602,788	9,835,507	4,312,613	9,035,066	11.0	13.6	1,463	10,853	10,031	40,818
24 percent	378,793	52,684,639	46,551,368	10,440,409	8,693,689	2,505,698	8,120,455	15.4	17.4	2,419	11,693	95,496	91,977
25 percent (capital gains)	554	1,045,377	1,010,170	149,229	207,417	37,307	205,766	19.7	20.4	344	5,386	531	17,047
28 percent (capital gains)	* 9	* 100,685	* 97,007	* 31,804	* 22,411	* 8,905	* 23,007	* 22.9	* 23.7	* 8	* 904	* 8	* 2,669
32 percent	52,829	12,160,086	11,110,055	1,045,041	2,368,059	334,413	2,082,483	17.1	18.7	1,120	3,598	29,291	53,567
35 percent	47,190	15,361,482	14,351,440	2,299,258	3,505,525	804,740	3,113,963	20.3	21.7	1,462	12,766	33,498	94,462
37 percent	51,006	116,625,567	105,707,093	60,790,849	32,643,078	22,492,614	29,805,148	25.6	28.2	1,602	29,771	38,855	1,639,200
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of heads of households													
All tax rates	**21,268,139**	**1,097,074,146**	**698,318,903**	**280,427,647**	**113,042,020**	**52,143,517**	**84,879,887**	**7.7**	**12.2**	**8,909**	**165,348**	**224,414**	**1,231,825**
0 percent	4,970,574	56,972,485	0	0	0	0	2,810	[3]	[2]	47	2,942	* 15	* 384
0 percent (capital gains)	27,788	1,024,305	392,434	392,434	0	0	16	[3]	[3]	** 24	** 182	** 143	** 54
10 percent	5,111,190	138,669,168	37,716,008	37,473,724	3,748,132	3,747,372	197,227	0.1	0.5	**	**	0	0
10 percent (Form 8814)	* 2,579	* 3,908	* 19,120	* 2,966	* 297	* 297	0	0.0	0.0	0	0	0	0
12 percent	7,883,367	400,333,165	241,553,148	125,487,778	26,607,900	15,058,533	10,450,878	2.6	4.3	**	**	**	**
15 percent (capital gains)	47,004	5,847,920	4,624,212	2,001,396	480,428	300,209	395,056	6.8	8.5	370	19,235	4,852	21,557
20 percent (capital gains)	2,435	12,918,078	10,419,877	9,234,514	2,008,153	1,846,903	1,962,153	15.2	18.8	1,359	42,023	2,096	381,366
22 percent	1,807,786	166,047,699	127,671,112	24,433,920	17,318,006	5,375,462	13,391,356	8.1	10.5	704	5,757	5,104	30,233
24 percent	1,075,394	153,612,467	128,121,212	29,635,333	22,295,229	7,112,480	20,031,674	13.0	15.6	2,234	10,914	19,047	58,168
25 percent (capital gains)	2,059	1,198,604	1,137,554	185,287	221,796	46,322	224,927	18.8	19.8	356	5,309	2,046	21,600
28 percent (capital gains)	* 14	* 95,097	* 93,682	* 33,201	* 21,202	* 9,296	* 21,906	* 23.0	* 23.4	* 14	* 739	* 14	* 3,502
32 percent	126,760	28,686,342	25,347,386	2,250,139	5,186,636	720,044	4,889,019	17.0	19.3	428	5,563	49,714	57,511
35 percent	171,518	62,694,493	57,312,904	15,663,773	14,530,959	5,482,321	14,143,489	22.6	24.7	3,011	57,111	109,088	198,524
37 percent	39,673	68,970,415	63,910,253	33,633,183	20,623,282	12,444,278	19,169,376	27.8	30.0	361	15,573	32,294	458,927
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0

Footnotes at end of table.

Table 3.4. All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Filing Status, Tax Year 2022 (Filing Year 2023)—Continued

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

Filing status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		Number of returns	Amount	Number of returns	Amount
								Adjusted gross income less deficit	Modified taxable income [1]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Returns of single persons													
All tax rates	**81,189,363**	**4,041,867,367**	**3,025,038,553**	**1,143,837,480**	**528,848,072**	**241,239,995**	**512,061,783**	**12.7**	**16.9**	**52,191**	**693,204**	**1,270,905**	**7,941,951**
0 percent	20,585,574	82,470,926	0	0	0	0	44,126	0.1	[2]	2,385	47,816	2,071	16,889
0 percent (capital gains)	550,719	12,939,963	4,059,998	4,059,998	0	0	1,165	[3]	[3]	** 1,154	** 3,961	** 4,361	** 4,714
10 percent	** 12,018,651	** 225,530,515	** 61,020,096	** 56,934,124	** 5,694,313	** 5,693,413	** 4,372,989	** 1.9	** 7.2	**	**	**	**
10 percent (Form 8814)	**	**	**	**	**	**	**	**	**	**	**	**	**
12 percent	25,891,229	1,000,501,256	639,847,547	368,908,694	70,873,915	44,269,043	65,667,164	6.6	10.3	**	**	**	**
15 percent (capital gains)	725,173	76,502,807	60,776,248	30,589,017	6,606,229	4,588,353	6,378,309	8.3	10.5	1,403	29,046	63,990	237,388
20 percent (capital gains)	23,062	55,640,809	47,938,116	37,355,399	8,938,331	7,471,080	8,739,473	15.7	18.2	11,243	98,106	22,041	1,429,374
22 percent	15,088,954	1,165,676,790	939,228,898	270,002,005	138,012,132	59,400,441	135,584,491	11.6	14.4	6,042	45,218	61,267	417,829
24 percent	4,541,039	644,969,061	563,923,884	127,139,015	104,748,072	30,513,364	103,515,497	16.0	18.4	10,439	122,869	159,924	617,450
25 percent (capital gains)	13,641	11,757,401	11,275,090	1,725,980	2,241,339	431,495	2,260,177	19.2	20.0	2,713	33,806	12,450	210,150
28 percent (capital gains)	1,474	1,375,727	1,288,118	709,144	310,912	198,560	318,889	23.2	24.8	284	8,877	868	34,233
32 percent	589,585	133,764,634	121,125,061	11,727,189	25,741,915	3,752,700	25,382,093	19.0	21.0	5,659	41,378	262,426	345,454
35 percent	773,064	285,318,757	263,129,733	69,002,690	67,307,434	24,150,942	66,153,817	23.2	25.1	8,716	159,450	547,633	1,335,266
37 percent	154,550	339,597,527	306,908,828	161,581,687	97,365,651	59,785,224	92,687,023	27.3	30.2	2,000	101,028	131,382	3,248,138
Form 8615	232,649	5,821,194	4,516,936	4,102,539	1,007,828	985,380	956,567	16.4	21.2	* 153	* 1,651	2,494	45,067

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] See Section 6 of Publication 1304 for the definition of modified taxable income.
https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#_sec4.

[2] Percentage not computed.

[3] Less than 0.05%.

NOTE: Detail may not add to totals because of rounding.

For reference:
Form 8615, Tax for Certain Children Who Have Unearned Income
Form 8814, Parents' Election To Report Child's Interest and Dividends.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)

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

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income [1]	Tax generated at all rates	Tax generated at specified rate								
					0%	0% (capital gains)		10%			10% (from Form 8814)		
					Number of returns	Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	**161,336,659**	**11,714,186,280**	**11,709,072,653**	**2,248,965,905**	**32,006,294**	**10,448,218**	**85,106,093**	**128,186,165**	**1,720,839,991**	**172,083,999**	**51,198**	**92,250**	**9,225**
Under $2,000	6,752,376	16,867	36,480	7,188	6,709,219	24,711	8,926	17,130	7,862	786	** 3,335	** 11,126	** 1,113
$2,000 under $4,000	3,037,251	128,275	128,289	9,205	2,941,425	34,381	23,180	** 165,504	** 298,254	** 29,825	** 3	** 9	** [2]
$4,000 under $6,000	3,294,598	148,679	148,663	12,371	3,219,466	27,723	29,511	51,425	71,021	7,102	0	0	0
$6,000 under $8,000	3,492,922	228,278	228,274	19,127	3,418,243	24,310	41,666	**	**	**	**	**	**
$8,000 under $10,000	3,620,586	200,877	200,905	19,698	3,558,464	22,684	32,360	**	**	**	**	**	**
$10,000 under $12,000	3,821,248	238,344	238,384	28,949	3,766,868	9,075	4,537	**	**	**	0	0	0
$12,000 under $14,000	3,926,534	867,808	871,168	93,635	2,623,590	68,434	27,514	** 12,762,887	** 66,713,893	** 6,671,389	** 4,309	** 8,404	** 841
$14,000 under $16,000	3,869,176	4,583,622	4,589,160	454,611	1,443,538	153,928	110,984	**	**	**	**	**	**
$16,000 under $18,000	3,648,520	9,057,452	9,064,823	894,672	1,221,812	167,610	218,752	2,370,890	8,703,253	870,325	0	0	0
$18,000 under $20,000	3,435,226	12,622,439	12,638,758	1,231,192	1,008,408	161,547	357,117	**	**	**	**	**	**
$20,000 under $25,000	8,035,277	51,892,301	51,959,066	5,127,016	1,221,519	450,926	1,091,629	**	**	**	**	**	**
$25,000 under $30,000	8,005,289	85,131,728	85,281,458	8,799,513	582,545	477,167	1,329,967	7,338,265	64,732,206	6,473,221	**	**	**
$30,000 under $40,000	15,771,561	278,222,619	278,545,096	29,652,656	92,882	1,221,675	4,331,286	** 28,661,556	** 327,219,416	** 32,721,942	** 5,041	** 8,120	** 812
$40,000 under $50,000	13,255,063	358,916,800	359,186,274	39,234,543	47,034	1,286,319	5,213,655	**	**	**	**	**	**
$50,000 under $75,000	23,805,797	1,007,053,999	1,007,684,906	120,434,662	78,733	2,400,845	14,961,401	23,624,875	328,165,660	32,816,566	* 3,069	* 7,066	* 707
$75,000 under $100,000	15,181,035	979,156,790	979,951,870	130,124,541	36,512	1,776,153	13,239,018	15,086,240	236,044,610	23,604,461	* 3,025	* 5,781	* 578
$100,000 under $200,000	25,887,136	2,884,827,377	2,886,623,523	438,016,089	28,553	1,765,952	27,808,025	25,748,604	455,906,660	45,590,666	6,501	12,225	1,222
$200,000 under $500,000	10,017,626	2,546,130,393	2,547,081,958	498,836,363	5,028	271,889	10,727,333	9,939,853	186,999,107	18,699,911	16,418	25,287	2,529
$500,000 under $1,000,000	1,674,608	1,029,732,840	1,029,585,365	259,686,317	1,725	59,306	2,904,950	1,645,650	31,324,426	3,132,443	5,033	7,715	771
$1,000,000 under $1,500,000	360,882	398,810,860	398,623,094	113,407,647	254	15,909	866,865	351,372	6,700,512	670,051	1,627	2,414	241
$1,500,000 under $2,000,000	148,221	232,503,836	232,458,409	68,905,686	158	6,793	394,901	143,657	2,726,490	272,649	614	881	88
$2,000,000 under $5,000,000	208,129	566,143,508	565,302,105	171,177,637	225	12,227	773,386	198,639	3,739,871	373,987	1,452	2,057	206
$5,000,000 under $10,000,000	52,968	329,548,099	328,925,631	99,782,296	53	4,196	288,555	49,271	924,293	92,429	430	644	64
$10,000,000 or more	34,630	938,022,489	929,718,994	263,010,289	41	4,458	320,575	30,347	562,459	56,246	340	521	52

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued											
	12%			15% (capital gains)			20% (capital gains)			22%		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	**104,704,600**	**3,493,660,016**	**419,239,202**	**17,823,459**	**378,277,844**	**56,742,142**	**1,783,658**	**857,868,981**	**171,573,797**	**50,130,828**	**2,075,527,742**	**456,616,103**
Under $2,000	18	619	74	0	0	0	0	0	0	** 14	** 811	** 178
$2,000 under $4,000	0	0	0	0	0	0	0	0	0	0	0	0
$4,000 under $6,000	0	0	0	0	0	0	0	0	0	0	0	0
$6,000 under $8,000	0	0	0	0	0	0	0	0	0	0	0	0
$8,000 under $10,000	0	0	0	0	0	0	0	0	0	0	0	0
$10,000 under $12,000	**	**	**	0	0	0	0	0	0	0	0	0
$12,000 under $14,000	** 2,320	** 3,563	** 428	0	0	0	0	0	0	0	0	0
$14,000 under $16,000	* 6,007	* 18,938	* 2,273	0	0	0	0	0	0	0	0	0
$16,000 under $18,000	* 8,028	* 25,929	* 3,111	0	0	0	0	0	0	0	0	0
$18,000 under $20,000	7,624	37,659	4,519	0	0	0	0	0	0	0	0	0
$20,000 under $25,000	1,424,676	1,371,481	164,578	0	0	0	0	0	0	**	**	**
$25,000 under $30,000	4,733,793	18,983,097	2,277,972	0	0	0	0	0	0	**	**	**
$30,000 under $40,000	11,269,032	110,137,175	13,216,461	0	0	0	0	0	0	* 1,018	* 7,054	* 1,552
$40,000 under $50,000	11,034,086	190,279,910	22,833,589	* 3,028	* 15,973	* 2,396	0	0	0	13,667	56,070	12,335
$50,000 under $75,000	23,273,973	582,552,279	69,906,273	1,476,526	4,702,455	705,417	0	0	0	8,945,891	77,078,524	16,957,275
$75,000 under $100,000	14,986,437	535,433,498	64,252,020	1,679,837	9,981,199	1,497,217	0	0	0	7,449,030	184,836,451	40,664,019
$100,000 under $200,000	25,649,052	1,348,403,173	161,808,381	7,937,966	72,090,577	10,813,790	0	0	0	21,626,851	805,216,210	177,147,566
$200,000 under $500,000	9,900,676	566,972,816	68,036,738	6,000,220	175,771,837	26,365,915	41,746	806,129	161,225	9,723,373	804,771,236	177,049,672
$500,000 under $1,000,000	1,638,959	94,958,357	11,395,003	596,798	79,513,224	11,927,005	1,028,968	56,277,536	11,255,510	1,611,448	138,387,366	30,445,221
$1,000,000 under $1,500,000	349,398	20,315,296	2,437,836	59,515	15,618,547	2,342,788	312,133	56,372,224	11,274,443	344,196	29,707,606	6,535,673
$1,500,000 under $2,000,000	143,144	8,277,981	993,358	22,526	6,298,155	944,726	131,569	41,341,448	8,268,289	141,053	12,125,441	2,667,597
$2,000,000 under $5,000,000	197,977	11,360,376	1,363,245	32,307	9,414,992	1,412,253	187,398	138,512,239	27,702,448	195,502	16,663,769	3,666,029
$5,000,000 under $10,000,000	49,113	2,812,788	337,535	8,243	2,598,462	389,771	49,141	106,134,990	21,226,998	48,676	4,142,754	911,406
$10,000,000 or more	30,288	1,715,083	205,810	6,493	2,272,422	340,865	32,703	458,424,416	91,684,883	30,109	2,534,451	557,579

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued											
	24%			25% (capital gains)			28% (capital gains)			32%		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	**16,712,806**	**1,134,922,739**	**272,381,457**	**237,362**	**17,996,486**	**4,499,149**	**9,924**	**2,901,763**	**812,493**	**4,837,287**	**283,596,982**	**90,751,034**
Under $2,000	** 11	** 756	** 181	0	0	0	0	0	0	** 15	** 746	** 239
$2,000 under $4,000	0	0	0	0	0	0	0	0	0	0	0	0
$4,000 under $6,000	0	0	0	0	0	0	0	0	0	0	0	0
$6,000 under $8,000	0	0	0	0	0	0	0	0	0	0	0	0
$8,000 under $10,000	0	0	0	0	0	0	0	0	0	0	0	0
$10,000 under $12,000	0	0	0	0	0	0	0	0	0	0	0	0
$12,000 under $14,000	0	0	0	0	0	0	0	0	0	0	0	0
$14,000 under $16,000	0	0	0	0	0	0	0	0	0	0	0	0
$16,000 under $18,000	0	0	0	0	0	0	0	0	0	0	0	0
$18,000 under $20,000	0	0	0	0	0	0	0	0	0	0	0	0
$20,000 under $25,000	**	**	**	0	0	0	0	0	0	0	0	0
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	0	0	0
$30,000 under $40,000	**	**	**	0	0	0	0	0	0	**	**	**
$40,000 under $50,000	0	0	0	0	0	0	0	0	0	0	0	0
$50,000 under $75,000	27	313	75	0	0	0	0	0	0	0	0	0
$75,000 under $100,000	8,557	93,882	22,532	0	0	0	0	0	0	**	**	**
$100,000 under $200,000	6,005,415	175,138,311	42,033,195	* 3,022	* 15,694	* 3,924	0	0	0	223,286	1,560,482	499,354
$200,000 under $500,000	8,388,535	623,618,367	149,668,408	68,806	1,003,540	250,893	2,993	230,741	64,607	2,456,449	103,702,777	33,184,889
$500,000 under $1,000,000	1,566,561	227,270,275	54,544,866	87,472	2,866,103	716,534	2,291	209,916	58,777	1,452,467	119,356,407	38,194,050
$1,000,000 under $1,500,000	336,007	49,380,348	11,851,284	27,749	2,025,037	506,263	1,258	225,310	63,087	317,420	26,727,034	8,552,651
$1,500,000 under $2,000,000	137,986	20,224,005	4,853,761	13,460	1,324,305	331,078	486	57,731	16,165	130,478	10,939,186	3,500,540
$2,000,000 under $5,000,000	191,821	27,906,479	6,697,555	23,710	3,936,146	984,040	1,406	590,282	165,279	182,373	15,140,689	4,845,020
$5,000,000 under $10,000,000	48,043	6,994,585	1,678,700	7,454	2,352,948	588,238	644	359,560	100,677	46,033	3,813,938	1,220,460
$10,000,000 or more	29,844	4,295,419	1,030,901	5,689	4,472,713	1,118,179	846	1,228,221	343,902	28,765	2,355,723	753,831

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2022 (Filing Year 2023)—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued								
	35%			37%			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	**3,126,765**	**438,042,962**	**153,315,037**	**1,164,397**	**1,216,136,265**	**449,970,418**	**232,649**	**4,102,539**	**985,380**
Under $2,000	** 13	** 3,704	** 1,296	** 12	** 15,657	** 5,793	0	0	0
$2,000 under $4,000	0	0	0	0	0	0	38,352	31,401	5,035
$4,000 under $6,000	0	0	0	0	0	0	24,780	48,131	7,698
$6,000 under $8,000	0	0	0	0	0	0	20,183	78,410	10,217
$8,000 under $10,000	0	0	0	0	0	0	16,706	52,190	9,210
$10,000 under $12,000	0	0	0	0	0	0	14,137	71,016	14,300
$12,000 under $14,000	0	0	0	0	0	0	22,225	122,278	23,250
$14,000 under $16,000	0	0	0	0	0	0	15,146	88,788	16,116
$16,000 under $18,000	0	0	0	0	0	0	12,126	116,889	22,670
$18,000 under $20,000	0	0	0	0	0	0	* 6,059	* 56,601	* 8,334
$20,000 under $25,000	0	0	0	0	0	0	19,701	212,032	35,309
$25,000 under $30,000	0	0	0	0	0	0	14,148	226,899	47,931
$30,000 under $40,000	**	**	**	0	0	0	* 8,225	* 200,547	* 47,802
$40,000 under $50,000	0	0	0	0	0	0	* 7,080	* 262,015	* 50,254
$50,000 under $75,000	0	0	0	0	0	0	* 3,968	* 217,210	* 47,602
$75,000 under $100,000	**	**	**	**	**	**	* 3,968	* 313,246	* 81,469
$100,000 under $200,000	2,023	34,211	11,974	0	0	0	* 3,349	* 437,954	* 104,792
$200,000 under $500,000	1,083,558	70,811,874	24,784,156	19,244	1,116,255	413,014	* 1,646	* 524,660	* 154,141
$500,000 under $1,000,000	1,350,278	214,175,007	74,961,252	493,881	62,011,710	22,944,333	* 612	* 322,373	* 110,498
$1,000,000 under $1,500,000	310,135	68,034,252	23,811,988	287,924	122,531,243	45,336,560	* 89	* 116,406	* 24,775
$1,500,000 under $2,000,000	127,992	28,418,426	9,946,449	121,520	100,243,211	37,089,988	* 49	* 86,246	* 20,996
$2,000,000 under $5,000,000	178,923	39,984,665	13,994,633	170,424	297,040,618	109,905,029	81	236,537	67,912
$5,000,000 under $10,000,000	45,379	10,173,957	3,560,885	43,740	188,272,786	69,660,931	* 8	* 55,374	* 14,202
$10,000,000 or more	28,464	6,406,866	2,242,403	27,653	444,904,785	164,614,770	11	225,339	60,867

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] See Section 6 of Publication 1304 for the definition of modified taxable income.
https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#_sec4.

[2] Less than $500.

NOTE: Detail may not add to totals because of rounding.

For reference:
Form 8615, Tax for Certain Children Who Have Unearned Income
Form 8814, Parents' Election To Report Child's Interest and Dividends.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.6. Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Filing Status, Tax Year 2022 (Filing Year 2023)

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

Tax rate classes	All returns with modified taxable income [1]			Returns of married persons filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	**129,330,365**	**11,709,072,653**	**2,248,978,943**	**48,933,186**	**7,680,264,762**	**1,541,785,039**	**3,495,826**	**305,450,436**	**65,289,049**
0 percent (capital gains)	10,448,218	85,106,093	0	5,589,637	55,462,115	0	138,549	1,127,109	0
10 percent	128,186,165	1,720,839,991	172,083,999	48,553,272	939,307,009	93,930,701	3,476,998	33,891,572	3,389,157
10 percent (Form 8814)	51,198	92,250	9,225	37,951	69,683	6,968	82	93	9
12 percent	104,704,600	3,493,660,016	419,239,202	42,826,183	2,112,024,491	253,442,939	3,119,819	74,647,733	8,957,728
15 percent (capital gains)	17,823,459	378,277,844	56,741,677	10,643,542	245,973,135	36,895,970	297,421	4,676,363	701,454
20 percent (capital gains)	1,783,658	857,868,981	171,573,796	1,439,395	651,981,675	130,396,335	57,722	48,756,144	9,751,229
22 percent	50,130,828	2,075,527,742	456,616,103	24,141,687	1,402,211,461	308,486,521	1,603,633	44,689,776	9,831,751
24 percent	16,712,806	1,134,922,739	272,381,457	8,693,657	803,819,139	192,916,593	530,380	22,714,491	5,451,478
25 percent (capital gains)	237,362	17,996,486	4,499,122	166,078	13,223,039	3,305,760	5,266	623,114	155,778
28 percent (capital gains)	9,924	2,901,763	812,494	6,447	1,614,649	452,102	139	174,288	48,801
32 percent	4,837,287	283,596,982	90,751,034	2,831,114	211,796,332	67,774,826	151,025	5,552,236	1,776,716
35 percent	3,126,765	438,042,962	153,315,037	1,889,766	282,651,488	98,928,021	98,196	7,806,668	2,732,334
37 percent	1,164,397	1,216,136,265	449,970,418	919,168	960,130,547	355,248,302	51,006	60,790,849	22,492,614
Form 8615	232,649	4,102,539	985,380	0	0	0	0	0	0

Tax rate classes	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	**16,297,565**	**698,318,903**	**113,041,570**	**60,603,788**	**3,025,038,553**	**528,863,286**
0 percent (capital gains)	403,067	2,350,955	0	4,316,964	26,165,915	0
10 percent	16,257,979	200,735,885	20,073,588	59,897,915	546,905,525	54,690,553
10 percent (Form 8814)	11,084	18,923	1,892	2,082	3,551	355
12 percent	11,142,180	259,518,840	31,142,261	47,616,417	1,047,468,952	125,696,274
15 percent (capital gains)	562,069	9,760,745	1,464,112	6,320,427	117,867,601	17,680,140
20 percent (capital gains)	42,464	22,752,232	4,550,446	244,077	134,378,930	26,875,786
22 percent	3,223,203	71,354,995	15,698,099	21,162,306	557,271,510	122,599,732
24 percent	1,415,417	57,177,094	13,722,503	6,073,351	251,212,015	60,290,884
25 percent (capital gains)	10,060	465,200	116,300	55,958	3,685,134	921,284
28 percent (capital gains)	139	91,343	25,576	3,198	1,021,484	286,016
32 percent	337,950	11,943,769	3,822,006	1,517,198	54,304,644	17,377,486
35 percent	211,190	28,515,741	9,980,509	927,613	119,069,065	41,674,173
37 percent	39,673	33,633,183	12,444,278	154,550	161,581,687	59,785,224
Form 8615	0	0	0	232,649	4,102,539	985,380

[1] See Section 6 of Publication 1304 for the definition of modified taxable income.
https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304#_sec4.

NOTE: Detail may not add to totals because of rounding.

For reference:
Form 8615, Tax for Certain Children Who Have Unearned Income
Form 8814, Parents' Election To Report Child's Interest and Dividends.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2022 (Filing Year 2023)

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

Age [1]	Number of returns	Tax credits									
		Total		Nonrefundable credits							
				Foreign tax credit		Credit for child and dependent care		Nonrefundable education credit		Retirement savings contribution credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns	**161,336,659**	**61,831,870**	**154,773,149**	**11,309,631**	**32,886,473**	**5,624,565**	**3,449,539**	**7,528,175**	**7,850,773**	**9,350,016**	**1,810,118**
Under 18	2,146,936	55,846	31,675	44,808	23,885	0	0	**	**	0	0
18 under 26	23,575,432	5,338,161	4,876,525	339,685	301,423	212,247	116,812	** 2,004,864	** 1,757,555	1,748,134	253,788
26 under 35	29,296,812	12,287,538	24,796,843	1,248,195	1,629,398	1,759,030	1,130,878	1,728,861	1,694,898	2,422,769	433,714
35 under 45	27,652,285	16,499,368	50,973,082	1,569,639	5,243,369	2,735,626	1,702,220	1,231,555	1,239,107	2,042,984	423,712
45 under 55	24,224,517	12,941,266	40,104,085	1,597,312	9,780,984	781,857	426,534	1,609,410	1,967,852	1,492,129	307,776
55 under 65	23,697,823	8,207,719	20,597,444	2,096,433	8,459,003	122,779	66,371	816,327	1,031,509	1,287,208	307,590
65 and over	30,742,854	6,501,973	13,393,495	4,413,560	7,448,413	13,026	6,724	137,158	159,852	356,792	83,537

Age [1]	Tax credits—continued										
	Nonrefundable credits—continued										
	Nonrefundable child and other dependent tax credit		Residential energy credits		Other nonrefundable credits						
					Total [2]		General business credit		Prior-year minimum tax credit		Adoption credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns	**38,295,035**	**83,033,285**	**3,209,936**	**8,237,739**	**1,220,076**	**11,274,652**	**527,880**	**7,383,881**	**113,921**	**1,394,884**	**57,700**
Under 18	* 4,013	* 1,577	**	**	234	1,897	227	1,874	**	**	0
18 under 26	1,368,064	1,721,571	** 62,004	** 103,745	25,112	85,710	7,449	27,004	** 1,099	** 2,559	0
26 under 35	7,680,057	17,068,221	399,645	1,134,235	151,098	738,342	41,970	213,402	8,810	102,894	11,559
35 under 45	13,652,290	37,103,521	673,739	1,898,583	280,202	1,914,406	101,688	927,185	18,254	252,900	18,256
45 under 55	10,191,623	20,919,705	679,519	2,100,839	279,103	2,713,910	127,533	1,785,230	25,360	333,054	19,185
55 under 65	4,303,698	5,168,416	688,184	1,666,155	212,600	2,724,474	121,489	2,067,345	18,927	275,588	5,370
65 and over	1,095,290	1,050,274	706,846	1,334,182	271,728	3,095,913	127,525	2,361,842	41,471	427,889	3,330

Age [1]	Tax credits—continued										
	Nonrefundable credits—continued										
	Other nonrefundable credits—continued										
	Adoption credit—continued	Credit for elderly and disabled		Alternative motor vehicle credit		Alternative fuel vehicle refueling prop. credit		Qualified plug-in electric vehicle credit		Mortgage interest credit	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns	**257,701**	**69,845**	**5,292**	**42,531**	**189,368**	**97,790**	**42,321**	**248,052**	**1,652,554**	**88,559**	**139,929**
Under 18	0	0	0	0	0	0	0	0	0	0	0
18 under 26	0	0	0	* 6,002	* 14,596	0	0	* 4,627	* 29,957	**	**
26 under 35	44,230	0	0	10,363	41,250	17,737	5,988	41,587	282,942	** 22,100	** 33,604
35 under 45	122,928	0	0	7,298	31,532	32,342	14,320	71,488	479,515	35,880	51,902
45 under 55	73,131	0	0	10,317	43,256	25,808	10,797	61,712	416,268	12,816	21,793
55 under 65	13,109	4,401	224	2,657	20,123	14,029	7,013	39,594	278,478	13,436	27,983
65 and over	4,303	65,445	5,067	5,894	38,611	7,873	4,203	29,044	165,394	* 4,327	* 4,648

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2022 (Filing Year 2023)—Continued

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

Age [1]	Tax credits—continued										
	Total refundable credits										
	Total		Earned income credit		Refundable child tax credit or additional child tax credit		American opportunity credit		Net premium tax credit		Qualified sick and family leave credit for leave taken before April 1, 2021
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns	**35,486,880**	**112,737,204**	**24,086,346**	**60,068,921**	**18,076,696**	**34,843,071**	**5,957,083**	**5,184,485**	**2,318,423**	**2,388,657**	**435,710**
Under 18	203,971	554,965	10,044	32,306	* 9,034	* 10,423	* 6,055	* 6,045	**	**	25,109
18 under 26	4,829,330	14,003,180	2,533,026	6,588,851	1,894,945	2,828,148	1,806,693	1,528,037	** 154,016	** 94,341	162,156
26 under 35	9,571,646	33,674,673	7,539,710	19,025,366	5,829,564	11,439,027	1,072,344	893,797	426,272	282,654	83,640
35 under 45	9,416,143	37,204,708	6,741,680	19,998,954	6,649,558	13,956,070	863,079	734,236	400,094	423,536	67,097
45 under 55	6,399,782	17,746,998	4,005,459	9,357,534	2,754,539	5,038,543	1,412,950	1,299,529	475,582	564,644	58,338
55 under 65	4,109,889	7,486,871	2,692,424	3,960,337	745,797	1,265,801	689,257	629,611	668,361	828,035	28,329
65 and over	956,119	2,065,808	564,004	1,105,573	193,259	305,060	106,704	93,230	194,098	195,447	11,042

Age [1]	Tax credits—continued										
	Total refundable credits—continued			Refundable credits used to offset income tax before credits							
	Qualified sick and family leave credit for leave taken before April 1, 2021—continued	Qualified sick and family leave credit for leave taken after March 31, 2021 and before October 1, 2021		Total		Earned income credit used to offset income tax before credits		Refundable child tax credit or additional child tax credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns	**3,216,748**	**410,837**	**3,631,573**	**7,867,360**	**6,223,030**	**2,869,112**	**908,014**	**512,481**	**1,173,129**	**3,039,310**	**2,305,411**
Under 18	131,652	25,109	123,488	* 6,007	* 3,456	0	0	0	0	0	0
18 under 26	1,129,761	158,216	1,143,548	997,740	536,782	246,691	66,733	7,454	12,974	596,078	343,489
26 under 35	708,005	75,606	758,304	1,568,233	967,157	755,650	150,799	88,680	209,575	464,992	313,018
35 under 45	516,922	56,925	828,694	1,468,561	1,448,163	674,704	248,941	201,336	523,573	383,941	289,111
45 under 55	409,793	52,639	434,141	2,085,536	1,886,486	656,769	276,510	173,410	337,970	983,385	843,580
55 under 65	212,671	29,339	225,130	1,484,804	1,173,909	482,385	141,334	35,033	77,359	533,204	453,286
65 and over	107,946	13,003	118,268	256,479	207,078	52,913	23,698	6,567	11,678	77,710	62,928

Age [1]	Income tax after credits		Net investment income tax		Total income tax		All other taxes				
							Total		Self-employment tax		Social Security taxes on tip income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns	**110,611,880**	**2,098,923,017**	**7,140,565**	**40,994,087**	**110,640,128**	**2,139,922,072**	**36,666,212**	**111,568,188**	**22,434,877**	**81,017,483**	**84,910**
Under 18	332,480	759,634	1,866	32,432	332,484	792,066	97,378	69,901	94,052	64,380	**
18 under 26	13,019,771	40,940,125	28,149	111,003	13,019,936	41,051,344	2,743,558	2,969,651	1,966,268	2,576,581	** 31,220
26 under 35	19,577,918	201,740,849	489,736	1,111,790	19,578,309	202,854,662	6,487,897	12,622,288	4,031,293	9,845,820	13,523
35 under 45	18,120,735	374,215,272	1,411,722	4,180,842	18,126,105	378,400,270	8,490,471	24,991,163	5,037,946	17,971,125	18,355
45 under 55	18,125,281	499,596,324	1,768,610	7,560,117	18,133,054	507,155,942	7,903,673	28,453,670	4,376,792	19,314,079	10,887
55 under 65	18,965,996	504,306,086	1,666,839	10,415,849	18,971,209	514,721,133	6,743,646	25,728,102	3,828,837	17,768,104	6,301
65 and over	22,469,699	477,364,727	1,773,643	17,582,054	22,479,032	494,946,655	4,199,589	16,733,413	3,099,690	13,477,394	* 4,622

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2022 (Filing Year 2023)—Continued

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

Age [1]	All other taxes—continued										
	Social Security taxes on tip income—continued	Uncollected Social Security tax		Total additional Social Security and Medicare tax		Uncollected Social Security and Medicare tax on tips or group-term life insurance		Interest on deferred tax on gain from certain installment sales		Penalty tax on qualified retirement plans	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
All returns	**16,467**	**60,035**	**31,667**	**142,177**	**48,084**	**605,857**	**266,640**	**9,783**	**316,701**	**4,788,972**	**5,646,079**
Under 18	**	0	0	**	**	**	**	0	0	* 2,955	* 10
18 under 26	** 3,361	14,007	4,367	** 45,228	** 7,728	** 85,845	** 31,842	**	**	412,172	80,649
26 under 35	2,149	13,139	3,960	25,653	6,109	90,598	38,909	** 286	** 3,700	1,129,896	724,391
35 under 45	5,781	11,457	12,920	28,799	18,691	69,995	54,259	875	35,538	1,356,634	1,702,929
45 under 55	1,748	12,672	7,136	23,358	8,885	52,279	46,987	2,662	64,101	1,201,431	2,142,815
55 under 65	833	4,931	1,886	11,232	2,719	118,288	63,412	3,240	101,066	576,921	913,266
65 and over	* 2,593	3,829	1,398	7,908	3,952	188,851	31,232	2,720	112,296	108,964	82,019

Age [1]	All other taxes—continued								Refundable credits used to offset all other taxes		
	Household employment tax		First-time homebuyer credit repayment		Total additional Medicare tax		Total additional taxes		Total		Earned income credit used to offset other taxes
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns	**226,516**	**1,353,946**	**458,968**	**227,222**	**6,973,863**	**15,086,713**	**372,249**	**518,445**	**8,913,792**	**12,296,521**	**7,086,706**
Under 18	0	0	0	0	**	**	**	**	* 9,212	* 13,824	**
18 under 26	12,834	9,257	0	0	** 29,304	** 56,484	** 15,134	** 16,360	794,301	830,837	** 536,764
26 under 35	31,039	76,098	* 5,381	* 1,553	740,562	964,173	68,675	25,462	2,228,506	2,850,089	1,890,355
35 under 45	72,371	412,093	188,615	92,243	1,913,288	3,417,143	105,303	88,735	2,746,244	4,558,108	2,103,332
45 under 55	43,206	212,880	155,755	74,929	2,199,818	4,993,383	95,393	114,616	1,711,087	2,585,593	1,350,534
55 under 65	16,670	129,162	80,718	39,232	1,588,453	4,132,280	63,482	166,441	1,156,288	1,171,335	990,833
65 and over	50,396	514,455	28,498	19,265	502,438	1,523,250	24,260	106,832	268,155	286,734	214,888

Age [1]	Refundable credits used to offset all other taxes—continued					Total tax liability		Tax payments			
	Earned income credit used to offset other taxes—continued	Refundable child tax credit or additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes				Total		Income tax withheld	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns	**8,848,310**	**1,643,128**	**2,291,289**	**382,011**	**207,332**	**116,294,699**	**2,238,645,554**	**141,172,647**	**2,365,774,824**	**137,845,727**	**1,566,742,898**
Under 18	**	0	0	0	0	410,585	848,144	1,375,607	1,008,904	1,326,983	446,694
18 under 26	** 590,521	50,299	48,201	150,353	67,133	13,813,271	43,182,346	21,175,036	56,915,021	21,032,932	52,877,552
26 under 35	2,229,885	354,652	426,879	64,465	29,648	20,431,135	212,577,427	26,111,990	237,439,662	25,874,758	214,252,885
35 under 45	3,138,328	792,356	1,198,970	46,180	23,998	19,136,102	398,648,190	24,184,055	422,919,773	23,888,339	329,408,572
45 under 55	1,814,228	365,271	521,634	75,591	54,222	19,129,521	532,876,157	21,488,639	544,630,435	21,095,258	374,985,097
55 under 65	840,482	69,446	86,482	41,478	28,973	20,021,462	539,177,525	21,132,750	557,980,797	20,542,400	344,363,945
65 and over	234,866	11,104	9,123	3,944	3,358	23,352,624	511,335,766	25,704,568	544,880,233	24,085,056	250,408,152

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2022 (Filing Year 2023)—Continued

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

Age [1]	Tax payments—continued										
	Income tax withheld from Form W-2		Income tax withheld from Form 1099		Income tax withheld from other forms		Estimated tax payments		Payments with request for extension of filing time		Excess Social Security taxes withheld
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns	**120,463,527**	**1,363,255,151**	**32,364,226**	**182,759,766**	**6,281,577**	**16,932,599**	**10,533,943**	**581,222,117**	**2,094,039**	**203,886,329**	**2,122,720**
Under 18	1,303,217	422,926	23,757	23,392	* 1,316	* 130	31,222	334,110	23,180	197,489	**
18 under 26	20,925,303	51,296,222	676,391	1,199,881	83,630	300,433	146,753	1,878,985	58,243	901,416	** 28,087
26 under 35	25,640,698	209,514,473	1,887,495	3,119,257	633,382	1,379,272	517,099	13,516,867	163,330	6,663,634	333,271
35 under 45	23,535,825	319,624,905	2,257,597	5,336,829	1,573,326	3,670,351	1,057,138	62,755,113	329,067	27,498,106	649,481
45 under 55	20,637,359	359,455,938	2,543,574	9,597,075	1,860,420	4,738,585	1,358,663	119,062,370	412,622	47,745,094	637,497
55 under 65	18,884,256	308,516,331	5,830,533	30,406,663	1,465,243	4,506,555	2,072,769	154,874,224	465,110	55,952,846	383,272
65 and over	9,536,868	114,424,356	19,144,879	133,076,669	664,259	2,337,274	5,350,298	228,800,447	642,487	64,927,744	91,111

Age [1]	Tax payments—continued			Refundable credits refundable portion							
	Excess Social Security taxes withheld —continued	Credit for federal tax on gasoline and special fuels		Total		Earned income credit refundable portion		Refundable child tax credit or additional child tax credit refundable portion		American opportunity credit refundable portion	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns	**5,858,921**	**568,926**	**7,187,735**	**27,444,265**	**94,217,653**	**20,524,486**	**50,312,596**	**16,745,784**	**31,378,653**	**3,173,881**	**2,671,742**
Under 18	**	* 5,850	* 29,292	199,751	537,685	**	**	* 9,034	* 10,423	* 6,055	* 6,045
18 under 26	** 31,928	82,864	1,171,228	4,108,916	12,635,562	** 2,331,649	** 5,963,903	1,864,077	2,766,973	1,368,911	1,117,415
26 under 35	824,442	129,858	2,036,449	8,007,567	29,857,427	6,646,585	16,644,682	5,591,057	10,802,572	665,023	551,131
35 under 45	1,899,145	115,557	1,173,348	7,808,765	31,198,437	5,950,129	16,611,685	6,052,137	12,233,527	495,103	421,127
45 under 55	1,788,548	91,057	892,170	4,256,746	13,274,919	3,241,309	7,266,795	2,370,891	4,178,939	445,135	401,728
55 under 65	1,054,233	73,921	1,489,202	2,416,512	5,141,627	1,900,896	2,978,521	674,468	1,101,960	160,224	147,352
65 and over	260,626	69,819	396,046	646,010	1,571,996	453,918	847,010	184,121	284,259	33,430	26,944

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2022 (Filing Year 2023)—Continued

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

Age [1]	Total income tax minus refundable credits [3]		Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
			Total		Refunded		Credited to 2023 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)
All returns	**141,251,863**	**2,033,060,076**	**112,860,628**	**501,047,449**	**109,581,457**	**367,537,955**	**4,401,815**	**133,509,495**	**41,855,466**	**284,147,330**	**14,072,382**	**4,126,359**
Under 18	534,436	240,557	1,491,104	1,021,934	1,468,203	905,036	25,482	116,898	210,096	325,779	34,988	2,290
18 under 26	17,301,361	27,577,134	19,672,412	30,658,021	19,613,355	30,016,450	71,136	641,571	3,081,584	4,337,932	350,219	42,763
26 under 35	28,215,932	170,098,306	22,772,902	76,151,563	22,641,632	73,363,967	174,877	2,787,596	6,051,026	21,753,611	1,322,821	268,509
35 under 45	26,690,635	342,536,547	20,749,579	103,297,407	20,439,116	90,371,627	416,448	12,925,780	6,437,401	48,659,377	2,163,649	711,740
45 under 55	23,089,994	491,219,004	16,096,655	90,229,116	15,666,924	64,390,242	582,537	25,838,874	7,633,630	66,310,844	2,794,806	1,023,206
55 under 65	22,102,968	508,340,733	14,877,465	89,055,826	14,234,254	53,042,156	897,345	36,013,670	8,116,343	66,123,758	3,071,132	973,335
65 and over	23,316,537	493,047,796	17,200,512	110,633,582	15,517,974	55,448,476	2,233,992	55,185,106	10,325,387	76,636,029	4,334,767	1,104,518

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Includes District of Columbia first-time homebuyers credit, credit to holder of tax credit bonds, Form 8978 partners additional reporting Section 6226 tax credit, qualified electric vehicle credit, and other nonrefundable credits not shown separately.

[3] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns:								
2001	119,370,886	1,194	11,937	119,371	1,193,709	2,387,418	3,581,127	4,774,835
2002	119,850,561	1,199	11,985	119,851	1,198,506	2,397,011	3,595,517	4,794,022
2003	120,758,947	1,208	12,076	120,759	1,207,589	2,415,179	3,622,768	4,830,358
2004	122,509,974	1,225	12,251	122,510	1,225,100	2,450,199	3,675,299	4,900,399
2005	124,673,055	1,247	12,467	124,673	1,246,731	2,493,461	3,740,192	4,986,922
2006	128,441,165	1,284	12,844	128,441	1,284,412	2,568,823	3,853,235	5,137,647
2007	[4] 132,654,911	1,327	13,265	132,654	1,326,549	2,653,098	3,979,647	5,306,196
2008	132,891,770	1,329	13,289	132,892	1,328,918	2,657,835	3,986,753	5,315,671
2009	132,619,936	1,326	13,262	132,620	1,326,199	2,652,399	3,978,598	5,304,797
2010	135,033,492	1,350	13,503	135,033	1,350,335	2,700,670	4,051,005	5,401,340
2011	136,585,712	1,366	13,659	136,586	1,365,857	2,731,714	4,097,571	5,463,428
2012	136,080,353	1,361	13,608	136,080	1,360,804	2,721,607	4,082,411	5,443,214
2013	138,313,155	1,383	13,831	138,313	1,383,132	2,766,263	4,149,395	5,532,526
2014	139,562,034	1,396	13,956	139,562	1,395,620	2,791,241	4,186,861	5,582,481
2015	141,204,625	1,412	14,120	141,205	1,412,046	2,824,093	4,236,139	5,648,185
2016	140,888,785	1,409	14,089	140,889	1,408,888	2,817,776	4,226,664	5,635,551
2017	143,295,160	1,433	14,330	143,295	1,432,952	2,865,903	4,298,855	5,731,806
2018	144,317,866	1,443	14,432	144,318	1,443,179	2,886,357	4,329,536	5,772,715
2019	148,245,929	1,482	14,825	148,246	1,482,459	2,964,919	4,447,378	5,929,837
2020	157,494,242	1,575	15,749	157,494	1,574,942	3,149,885	4,724,827	6,299,770
2021	153,589,907	1,536	15,359	153,590	1,535,899	3,071,798	4,607,697	6,143,596
2022	153,801,397	1,538	15,380	153,801	1,538,014	3,076,028	4,614,042	6,152,056
Adjusted gross income floor on percentiles (current whole dollars):								
2001	N/A	31,331,335	6,869,952	1,393,718	306,635	207,592	167,788	145,667
2002	N/A	25,921,482	5,891,214	1,245,352	296,194	200,654	164,409	144,575
2003	N/A	28,489,160	6,386,149	1,317,088	305,939	205,565	168,248	147,132
2004	N/A	38,780,500	8,455,107	1,617,918	339,993	224,320	181,127	156,665
2005	N/A	50,796,495	10,738,867	1,938,175	379,261	245,392	194,726	167,281
2006	N/A	54,665,360	11,649,460	2,124,625	402,603	258,800	205,835	176,455
2007	N/A	62,955,875	12,747,384	2,251,017	426,439	270,440	214,832	184,473
2008	N/A	49,546,782	10,097,827	1,867,652	392,513	260,381	209,750	181,624
2009	N/A	34,381,494	7,206,540	1,469,393	351,968	243,096	198,731	174,432
2010	N/A	45,039,369	8,762,618	1,634,386	369,691	252,785	205,942	179,023
2011	N/A	41,965,258	8,830,028	1,717,675	388,905	262,933	213,441	185,812
2012	N/A	62,068,187	12,104,014	2,161,175	434,682	285,908	227,923	196,416
2013	N/A	45,097,112	9,460,540	1,860,848	428,713	287,018	231,507	200,472
2014	N/A	56,981,718	11,407,987	2,136,762	465,626	306,650	245,902	211,261
2015	N/A	59,380,503	11,930,649	2,220,264	480,930	316,913	253,979	218,911
2016	N/A	53,052,900	10,963,921	2,124,117	480,804	319,796	256,673	221,381
2017	N/A	63,430,119	12,899,070	2,374,937	515,371	339,478	271,182	232,955
2018	N/A	68,934,261	13,576,286	2,514,209	540,009	359,368	286,106	245,050
2019	N/A	60,658,598	12,623,539	2,458,432	546,434	364,693	291,384	249,320
2020	N/A	77,008,517	14,757,246	2,614,565	548,336	366,358	290,860	248,513
2021	N/A	118,014,696	22,756,244	3,775,593	682,577	438,779	342,107	287,682
2022	N/A	85,464,888	17,855,123	3,271,387	663,164	438,918	349,616	296,859

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income floor on percentiles (constant whole dollars): [1]								
2001	N/A	23,122,756	5,070,075	1,028,574	226,299	153,204	123,829	107,503
2002	N/A	18,838,286	4,281,406	905,052	215,257	145,824	119,483	105,069
2003	N/A	20,233,778	4,535,617	935,432	217,286	145,998	119,494	104,497
2004	N/A	26,837,716	5,851,285	1,119,666	235,289	155,239	125,347	108,419
2005	N/A	34,000,331	7,187,997	1,297,306	253,856	164,252	130,339	111,969
2006	N/A	35,450,947	7,554,773	1,377,837	261,091	167,834	133,486	114,433
2007	N/A	39,694,751	8,037,443	1,419,305	268,877	170,517	135,455	116,313
2008	N/A	30,083,049	6,131,043	1,133,972	238,320	158,094	127,353	110,276
2009	N/A	20,951,550	4,391,554	895,425	214,484	148,139	121,104	106,296
2010	N/A	27,002,020	5,253,368	979,848	221,637	151,550	123,466	107,328
2011	N/A	24,384,229	5,130,754	998,068	225,976	152,779	124,021	107,967
2012	N/A	35,346,348	6,892,946	1,230,737	247,541	162,818	129,797	111,854
2013	N/A	25,301,633	5,307,815	1,044,025	240,528	161,031	129,886	112,474
2014	N/A	31,464,229	6,299,275	1,179,880	257,110	169,326	135,782	116,654
2015	N/A	32,752,622	6,580,612	1,224,635	265,268	174,800	140,088	120,745
2016	N/A	28,895,915	5,971,635	1,156,926	261,876	174,181	139,800	120,578
2017	N/A	33,829,397	6,879,504	1,266,633	274,865	181,055	144,630	124,243
2018	N/A	35,884,571	7,067,301	1,308,802	281,108	187,073	148,936	127,564
2019	N/A	31,011,553	6,453,752	1,256,867	279,363	186,448	148,969	127,464
2020	N/A	38,893,190	7,453,155	1,320,487	276,937	185,029	146,899	125,512
2021	N/A	57,935,541	11,171,450	1,853,507	335,089	215,405	167,946	141,228
2022	N/A	38,171,008	7,974,597	1,461,093	296,188	196,033	156,148	132,586
Adjusted gross income (millions of dollars):								
2001	6,116,274	84,705	216,684	492,437	1,064,928	1,360,872	1,582,562	1,768,355
2002	5,982,260	68,565	179,420	420,987	960,352	1,247,308	1,463,587	1,647,849
2003	6,156,994	83,238	206,010	465,594	1,030,178	1,327,075	1,549,825	1,738,945
2004	6,734,554	111,932	280,449	615,494	1,278,879	1,610,803	1,855,778	2,061,398
2005	7,365,689	143,370	362,581	783,762	1,560,659	1,932,055	2,202,354	2,426,492
2006	7,969,813	170,567	418,573	895,044	1,761,119	2,166,188	2,460,559	2,704,549
2007	8,621,963	219,494	503,678	1,030,091	1,971,021	2,411,916	2,729,468	2,992,467
2008	8,206,158	173,257	397,957	825,898	1,656,771	2,072,196	2,380,698	2,639,100
2009	7,578,641	126,242	281,687	601,504	1,304,627	1,684,139	1,973,637	2,219,853
2010	8,039,779	166,727	366,563	742,989	1,517,146	1,922,058	2,228,360	2,486,918
2011	8,317,188	144,984	342,338	737,251	1,555,701	1,984,960	2,306,674	2,578,137
2012	9,041,744	219,067	501,374	1,017,057	1,976,738	2,446,464	2,791,205	3,078,337
2013	9,033,840	168,992	384,881	815,662	1,719,794	2,195,723	2,550,046	2,847,179
2014	9,708,663	207,145	475,714	986,078	1,997,819	2,514,973	2,895,712	3,212,471
2015	10,142,620	214,647	495,201	1,033,473	2,094,906	2,636,987	3,034,889	3,366,920
2016	10,156,612	204,934	460,894	966,465	2,003,066	2,544,904	2,946,100	3,280,595
2017	10,936,500	256,250	565,453	1,150,471	2,301,449	2,889,391	3,321,003	3,680,328
2018	11,563,883	241,954	570,189	1,196,670	2,420,025	3,044,552	3,503,876	3,884,856
2019	11,882,850	214,487	522,449	1,140,517	2,393,383	3,042,810	3,523,664	3,921,774
2020	12,533,102	298,180	693,109	1,419,047	2,780,754	3,474,592	3,985,645	4,407,989
2021	14,722,246	442,772	1,043,040	2,105,765	3,872,395	4,696,443	5,288,349	5,768,825
2022	14,751,820	347,679	799,241	1,677,838	3,309,589	4,126,585	4,725,845	5,220,078

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total income tax (millions of dollars): [2]								
2001	884,931	20,363	57,329	138,735	293,968	358,761	401,189	434,411
2002	794,282	16,728	48,388	119,894	262,820	323,052	362,355	393,407
2003	745,514	17,169	47,192	114,559	251,146	308,878	345,930	374,786
2004	829,096	21,437	59,739	141,937	300,802	367,392	409,259	440,979
2005	931,693	27,171	75,151	176,152	361,264	437,452	485,042	520,483
2006	1,020,438	30,860	83,499	196,358	401,610	485,109	536,823	575,603
2007	1,111,872	38,587	97,979	220,636	442,633	534,150	590,292	631,830
2008	1,028,669	33,136	83,085	187,200	385,857	470,285	523,500	563,684
2009	863,486	26,328	64,253	146,030	313,826	387,828	435,662	472,299
2010	949,144	31,453	76,390	169,734	354,810	436,043	488,303	528,045
2011	1,042,571	26,488	70,545	168,222	365,518	453,679	510,000	553,220
2012	1,184,978	38,563	97,902	220,414	451,328	550,934	613,192	660,121
2013	1,231,911	40,764	100,868	227,623	465,705	567,786	631,900	680,817
2014	1,374,379	49,740	123,288	272,826	542,640	656,229	727,556	780,687
2015	1,454,325	51,375	127,236	283,577	567,697	688,137	763,764	820,335
2016	1,442,385	46,845	115,384	261,423	538,257	658,950	735,763	793,331
2017	1,601,309	61,750	143,024	309,765	615,979	748,944	833,142	895,962
2018	1,536,178	55,455	139,455	310,631	615,716	737,900	815,821	876,470
2019	1,578,661	49,185	128,817	297,920	612,027	739,896	822,470	886,070
2020	1,708,081	70,771	174,466	376,728	722,732	860,441	948,113	1,016,226
2021	2,193,150	102,301	254,644	542,053	1,004,063	1,180,141	1,290,041	1,372,665
2022	2,136,333	81,536	198,213	439,722	863,631	1,038,341	1,148,789	1,233,537
Average tax rate (percentage): [3]								
2001	14.47	24.04	26.46	28.17	27.60	26.36	25.35	24.57
2002	13.28	24.40	26.97	28.48	27.37	25.90	24.76	23.87
2003	12.11	20.63	22.91	24.60	24.38	23.28	22.32	21.55
2004	12.31	19.15	21.30	23.06	23.52	22.81	22.05	21.39
2005	12.65	18.95	20.73	22.48	23.15	22.64	22.02	21.45
2006	12.80	18.09	19.95	21.94	22.80	22.39	21.82	21.28
2007	12.90	17.58	19.45	21.42	22.46	22.15	21.63	21.11
2008	12.54	19.13	20.88	22.67	23.29	22.70	21.99	21.36
2009	11.39	20.86	22.81	24.28	24.05	23.03	22.07	21.28
2010	11.81	18.87	20.84	22.84	23.39	22.69	21.91	21.23
2011	12.54	18.27	20.61	22.82	23.50	22.86	22.11	21.46
2012	13.11	17.60	19.53	21.67	22.83	22.52	21.97	21.44
2013	13.64	24.12	26.21	27.91	27.08	25.86	24.78	23.91
2014	14.16	24.01	25.92	27.67	27.16	26.09	25.13	24.30
2015	14.34	23.93	25.69	27.44	27.10	26.10	25.17	24.36
2016	14.20	22.86	25.03	27.05	26.87	25.89	24.97	24.18
2017	14.64	24.10	25.29	26.93	26.76	25.92	25.09	24.34
2018	13.28	22.92	24.46	25.96	25.44	24.24	23.28	22.56
2019	13.29	22.93	24.66	26.12	25.57	24.32	23.34	22.59
2020	13.63	23.73	25.17	26.55	25.99	24.76	23.79	23.05
2021	14.90	23.10	24.41	25.74	25.93	25.13	24.39	23.79
2022	14.48	23.45	24.80	26.21	26.09	25.16	24.31	23.63

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles						
		Top 0.001%	Top 0.01%	Top 0.1%	Top 1%	Top 2%	Top 3%	Top 4%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income share (percentage):								
2001	100.00	1.38	3.54	8.05	17.41	22.25	25.87	28.91
2002	100.00	1.15	3.00	7.04	16.05	20.85	24.47	27.55
2003	100.00	1.35	3.35	7.56	16.73	21.55	25.17	28.24
2004	100.00	1.66	4.16	9.14	18.99	23.92	27.56	30.61
2005	100.00	1.95	4.92	10.64	21.19	26.23	29.90	32.94
2006	100.00	2.14	5.25	11.23	22.10	27.18	30.87	33.93
2007	100.00	2.55	5.84	11.95	22.86	27.97	31.66	34.71
2008	100.00	2.11	4.85	10.06	20.19	25.25	29.01	32.16
2009	100.00	1.67	3.72	7.94	17.21	22.22	26.04	29.29
2010	100.00	2.07	4.56	9.24	18.87	23.91	27.72	30.93
2011	100.00	1.74	4.12	8.86	18.70	23.87	27.73	31.00
2012	100.00	2.42	5.55	11.25	21.86	27.06	30.87	34.05
2013	100.00	1.87	4.26	9.03	19.04	24.31	28.23	31.52
2014	100.00	2.13	4.90	10.16	20.58	25.90	29.83	33.09
2015	100.00	2.12	4.88	10.19	20.65	26.00	29.92	33.20
2016	100.00	2.02	4.54	9.52	19.72	25.06	29.01	32.30
2017	100.00	2.34	5.17	10.52	21.04	26.42	30.37	33.65
2018	100.00	2.09	4.93	10.35	20.93	26.33	30.30	33.59
2019	100.00	1.81	4.40	9.60	20.14	25.61	29.65	33.00
2020	100.00	2.38	5.53	11.32	22.19	27.72	31.80	35.17
2021	100.00	3.01	7.08	14.30	26.30	31.90	35.92	39.18
2022	100.00	2.36	5.42	11.37	22.44	27.97	32.04	35.39
Total income tax share (percentage) [2]:								
2001	100.00	2.30	6.48	15.68	33.22	40.54	45.34	49.09
2002	100.00	2.11	6.09	15.09	33.09	40.67	45.62	49.53
2003	100.00	2.30	6.33	15.37	33.69	41.43	46.40	50.27
2004	100.00	2.59	7.21	17.12	36.28	44.31	49.36	53.19
2005	100.00	2.92	8.07	18.91	38.78	46.95	52.06	55.86
2006	100.00	3.02	8.18	19.24	39.36	47.54	52.61	56.41
2007	100.00	3.47	8.81	19.84	39.81	48.04	53.09	56.83
2008	100.00	3.22	8.08	18.20	37.51	45.72	50.89	54.80
2009	100.00	3.05	7.44	16.91	36.34	44.91	50.45	54.70
2010	100.00	3.31	8.05	17.88	37.38	45.94	51.45	55.63
2011	100.00	2.54	6.77	16.14	35.06	43.52	48.92	53.06
2012	100.00	3.25	8.26	18.60	38.09	46.49	51.75	55.71
2013	100.00	3.31	8.19	18.48	37.80	46.09	51.29	55.27
2014	100.00	3.62	8.97	19.85	39.48	47.75	52.94	56.80
2015	100.00	3.53	8.75	19.50	39.04	47.32	52.52	56.41
2016	100.00	3.25	8.00	18.12	37.32	45.68	51.01	55.00
2017	100.00	3.86	8.93	19.34	38.47	46.77	52.03	55.95
2018	100.00	3.61	9.08	20.22	40.08	48.03	53.11	57.06
2019	100.00	3.12	8.16	18.87	38.77	46.87	52.10	56.13
2020	100.00	4.14	10.21	22.06	42.31	50.37	55.51	59.50
2021	100.00	4.66	11.61	24.72	45.78	53.81	58.82	62.59
2022	100.00	3.82	9.28	20.58	40.43	48.60	53.77	57.74

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5%	Top 10%	Top 20%	Top 25%	Top 30%	Top 40%	Top 50%
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of returns:							
2001	5,968,544	11,937,089	23,874,177	29,842,722	35,811,266	47,748,354	59,685,443
2002	5,992,528	11,985,056	23,970,112	29,962,640	35,955,168	47,940,224	59,925,281
2003	6,037,947	12,075,895	24,151,789	30,189,737	36,227,684	48,303,579	60,379,474
2004	6,125,499	12,250,997	24,501,995	30,627,494	36,752,992	49,003,990	61,254,987
2005	6,233,653	12,467,306	24,934,611	31,168,264	37,401,917	49,869,222	62,336,528
2006	6,422,058	12,844,117	25,688,233	32,110,291	38,532,350	51,376,466	64,220,583
2007	6,632,746	13,265,491	26,530,982	33,163,728	39,796,473	53,061,964	66,327,456
2008	6,644,589	13,289,177	26,578,354	33,222,943	39,867,531	53,156,708	66,445,885
2009	6,630,997	13,261,994	26,523,987	33,154,984	39,785,981	53,047,974	66,309,968
2010	6,751,675	13,503,349	27,006,698	33,758,373	40,510,048	54,013,397	67,516,746
2011	6,829,286	13,658,571	27,317,142	34,146,428	40,975,714	54,634,285	68,292,856
2012	6,804,018	13,608,035	27,216,071	34,020,088	40,824,106	54,432,141	68,040,177
2013	6,915,658	13,831,316	27,662,631	34,578,289	41,493,947	55,325,262	69,156,578
2014	6,978,102	13,956,203	27,912,407	34,890,509	41,868,610	55,824,814	69,781,017
2015	7,060,231	14,120,463	28,240,925	35,301,156	42,361,388	56,481,850	70,602,313
2016	7,044,439	14,088,879	28,177,757	35,222,196	42,266,636	56,355,514	70,444,393
2017	7,164,758	14,329,516	28,659,032	35,823,790	42,988,548	57,318,064	71,647,580
2018	7,215,893	14,431,787	28,863,573	36,079,467	43,295,360	57,727,146	72,158,933
2019	7,412,296	14,824,593	29,649,186	37,061,482	44,473,779	59,298,372	74,122,965
2020	7,874,712	15,749,424	31,498,848	39,373,561	47,248,273	62,997,697	78,747,121
2021	7,679,495	15,358,991	30,717,981	38,397,477	46,076,972	61,435,963	76,794,954
2022	7,690,070	15,380,140	30,760,279	38,450,349	46,140,419	61,520,559	76,900,699
Adjusted gross income floor on percentiles (current whole dollars):							
2001	132,082	96,151	67,818	59,026	51,863	40,293	31,418
2002	130,750	95,699	67,928	59,066	51,721	40,073	31,299
2003	133,741	97,470	69,304	59,896	52,353	40,383	31,447
2004	140,758	101,838	72,069	62,794	54,765	42,081	32,622
2005	149,216	106,864	74,790	64,821	56,583	43,361	33,484
2006	157,390	112,016	77,776	67,291	58,505	44,748	34,417
2007	164,883	116,396	80,723	69,559	60,617	46,200	35,541
2008	163,512	116,813	80,886	69,813	60,535	46,120	35,340
2009	157,342	114,181	79,237	68,216	58,876	44,529	34,156
2010	161,579	116,623	80,462	69,126	59,512	44,895	34,338
2011	167,728	120,136	82,241	70,492	60,789	45,722	34,823
2012	175,817	125,195	85,440	73,354	63,222	47,475	36,055
2013	179,760	127,695	87,434	74,955	64,650	48,463	36,841
2014	188,996	133,445	90,606	77,714	66,868	50,083	38,173
2015	195,778	138,031	93,212	79,655	68,632	51,571	39,275
2016	197,651	139,713	94,620	80,921	69,581	52,529	40,078
2017	208,053	145,135	97,870	83,682	72,268	54,672	41,740
2018	217,913	151,935	101,765	87,044	75,083	57,092	43,614
2019	221,572	154,589	103,012	87,917	75,991	57,685	44,269
2020	220,521	152,321	100,723	85,853	73,572	55,213	42,184
2021	252,840	169,800	110,805	94,440	81,227	61,108	46,637
2022	261,591	178,611	117,162	99,857	85,961	65,388	50,339

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5%	Top 10%	Top 20%	Top 25%	Top 30%	Top 40%	Top 50%
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Adjusted gross income floor on percentiles (constant whole dollars): [1]							
2001	97,477	70,960	50,050	43,562	38,275	29,737	23,187
2002	95,022	69,549	49,366	42,926	37,588	29,123	22,746
2003	94,987	69,226	49,222	42,540	37,183	28,681	22,335
2004	97,410	70,476	49,875	43,456	37,900	29,122	22,576
2005	99,877	71,529	50,060	43,388	37,873	29,023	22,412
2006	102,069	72,643	50,438	43,639	37,941	29,019	22,320
2007	103,962	73,390	50,897	43,858	38,220	29,130	22,409
2008	99,279	70,925	49,111	42,388	36,755	28,002	21,457
2009	95,882	69,580	48,286	41,570	35,878	27,135	20,814
2010	96,870	69,918	48,239	41,442	35,679	26,915	20,586
2011	97,460	69,806	47,787	40,960	35,322	26,567	20,234
2012	100,124	71,296	48,656	41,773	36,003	27,036	20,532
2013	100,854	71,643	49,055	42,053	36,272	27,190	20,670
2014	104,360	73,686	50,031	42,912	36,923	27,655	21,078
2015	107,986	76,134	51,413	43,935	37,855	28,445	21,663
2016	107,653	76,096	51,536	44,075	37,898	28,611	21,829
2017	110,962	77,405	52,197	44,630	38,543	29,158	22,261
2018	113,437	79,092	52,975	45,312	39,085	29,720	22,704
2019	113,278	79,033	52,665	44,947	38,850	29,491	22,632
2020	111,374	76,930	50,870	43,360	37,158	27,885	21,305
2021	124,124	83,358	54,396	46,362	39,876	29,999	22,895
2022	116,834	79,773	52,328	44,599	38,393	29,204	22,483
Adjusted gross income (millions of dollars):							
2001	1,933,563	2,599,650	3,555,692	3,933,186	4,263,535	4,810,102	5,235,273
2002	1,812,094	2,472,326	3,431,568	3,811,534	4,143,048	4,689,683	5,114,828
2003	1,907,837	2,586,777	3,572,674	3,961,657	4,300,174	4,855,774	5,286,949
2004	2,243,098	2,968,169	4,010,897	4,423,150	4,782,507	5,371,578	5,826,206
2005	2,623,077	3,400,596	4,506,197	4,940,249	5,317,903	5,936,944	6,412,897
2006	2,918,422	3,759,733	4,947,104	5,412,038	5,815,385	6,474,937	6,980,130
2007	3,223,396	4,128,240	5,401,825	5,898,437	6,329,354	7,032,507	7,571,084
2008	2,867,730	3,772,889	5,055,298	5,554,583	5,986,923	6,690,342	7,228,036
2009	2,439,146	3,317,402	4,570,256	5,057,761	5,478,063	6,159,780	6,678,194
2010	2,716,199	3,631,364	4,927,262	5,430,952	5,864,278	6,564,169	7,095,680
2011	2,818,879	3,774,978	5,120,188	5,640,585	6,088,552	6,810,489	7,356,627
2012	3,330,944	4,327,899	5,722,980	6,261,677	6,725,553	7,473,507	8,037,800
2013	3,109,388	4,143,498	5,591,750	6,151,678	6,633,611	7,409,491	7,995,603
2014	3,490,867	4,583,416	6,104,146	6,690,287	7,193,799	8,002,581	8,614,544
2015	3,658,556	4,803,327	6,389,094	6,997,737	7,519,683	8,360,826	8,998,075
2016	3,574,828	4,729,405	6,333,469	6,950,051	7,479,129	8,331,664	8,979,705
2017	3,995,037	5,220,949	6,913,130	7,561,368	8,118,508	9,019,611	9,706,054
2018	4,217,996	5,511,117	7,289,834	7,969,121	8,552,653	9,499,838	10,221,814
2019	4,269,727	5,621,027	7,472,188	8,177,266	8,783,586	9,766,007	10,517,131
2020	4,775,995	6,198,022	8,130,111	8,862,578	9,488,648	10,494,409	11,257,092
2021	6,182,180	7,745,525	9,828,343	10,613,602	11,286,435	12,368,649	13,191,209
2022	5,647,825	7,282,111	9,478,219	10,310,488	11,023,300	12,176,270	13,060,814

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5%	Top 10%	Top 20%	Top 25%	Top 30%	Top 40%	Top 50%
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total income tax (millions of dollars): [2]							
2001	462,288	563,525	681,732	721,756	755,307	807,098	841,587
2002	419,871	513,320	620,746	656,602	687,111	731,873	760,808
2003	399,176	483,792	582,130	617,015	645,885	688,113	715,163
2004	467,165	558,007	659,803	694,983	724,830	769,074	797,040
2005	549,068	647,115	755,252	792,545	823,488	869,272	898,262
2006	607,088	715,108	832,153	872,385	905,569	954,823	985,657
2007	666,021	782,903	909,392	952,964	988,633	1,041,166	1,074,502
2008	597,246	711,873	837,561	880,244	915,035	965,691	996,815
2009	502,274	603,504	712,700	749,022	777,801	818,789	842,286
2010	560,649	670,319	787,407	826,796	858,000	901,560	926,782
2011	588,967	711,663	846,579	892,616	929,529	981,800	1,012,460
2012	698,543	831,445	975,377	1,024,046	1,063,388	1,119,368	1,152,063
2013	721,242	859,863	1,011,220	1,062,798	1,104,510	1,163,238	1,197,603
2014	824,153	974,124	1,137,716	1,192,679	1,236,678	1,299,383	1,336,637
2015	866,447	1,026,601	1,201,501	1,259,698	1,306,271	1,373,073	1,413,200
2016	839,898	1,002,072	1,180,713	1,240,010	1,288,231	1,356,952	1,398,523
2017	946,954	1,122,158	1,314,957	1,378,757	1,430,369	1,505,513	1,551,537
2018	926,367	1,096,343	1,279,036	1,336,041	1,382,868	1,450,202	1,491,041
2019	938,429	1,117,856	1,308,416	1,367,843	1,416,809	1,487,163	1,530,288
2020	1,071,681	1,258,335	1,450,659	1,511,786	1,560,458	1,628,375	1,668,410
2021	1,439,657	1,662,623	1,887,736	1,956,857	2,013,237	2,093,279	2,141,925
2022	1,303,206	1,537,563	1,786,154	1,862,269	1,925,043	2,016,671	2,073,129
Average tax rate (percentage): [3]							
2001	23.91	21.68	19.17	18.35	17.72	16.78	16.08
2002	23.17	20.76	18.09	17.23	16.58	15.61	14.87
2003	20.92	18.70	16.29	15.57	15.02	14.17	13.53
2004	20.83	18.80	16.45	15.71	15.16	14.32	13.68
2005	20.93	19.03	16.76	16.04	15.49	14.64	14.01
2006	20.80	19.02	16.82	16.12	15.57	14.75	14.12
2007	20.66	18.96	16.83	16.16	15.62	14.81	14.19
2008	20.83	18.87	16.57	15.85	15.28	14.43	13.79
2009	20.59	18.19	15.59	14.81	14.20	13.29	12.61
2010	20.64	18.46	15.98	15.22	14.63	13.73	13.06
2011	20.89	18.85	16.53	15.82	15.27	14.42	13.76
2012	20.97	19.21	17.04	16.35	15.81	14.98	14.33
2013	23.20	20.75	18.08	17.28	16.65	15.70	14.98
2014	23.61	21.25	18.64	17.83	17.19	16.24	15.52
2015	23.68	21.37	18.81	18.00	17.37	16.42	15.71
2016	23.49	21.19	18.64	17.84	17.22	16.29	15.57
2017	23.70	21.49	19.02	18.23	17.62	16.69	15.99
2018	21.96	19.89	17.55	16.77	16.17	15.27	14.59
2019	21.98	19.89	17.51	16.73	16.13	15.23	14.55
2020	22.44	20.30	17.84	17.06	16.45	15.52	14.82
2021	23.29	21.47	19.21	18.44	17.84	16.92	16.24
2022	23.07	21.11	18.84	18.06	17.46	16.56	15.87

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles						
	Top 5%	Top 10%	Top 20%	Top 25%	Top 30%	Top 40%	Top 50%
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Adjusted gross income share (percentage):							
2001	31.61	42.50	58.13	64.31	69.71	78.64	85.60
2002	30.29	41.33	57.36	63.71	69.26	78.39	85.50
2003	30.99	42.01	58.03	64.34	69.84	78.87	85.87
2004	33.31	44.07	59.56	65.68	71.01	79.76	86.51
2005	35.61	46.17	61.18	67.07	72.20	80.60	87.06
2006	36.62	47.17	62.07	67.91	72.97	81.24	87.58
2007	37.39	47.88	62.65	68.41	73.41	81.57	87.81
2008	34.95	45.98	61.60	67.69	72.96	81.53	88.08
2009	32.18	43.77	60.30	66.74	72.28	81.28	88.12
2010	33.78	45.17	61.29	67.55	72.94	81.65	88.26
2011	33.89	45.39	61.56	67.82	73.20	81.88	88.45
2012	36.84	47.87	63.30	69.25	74.38	82.66	88.90
2013	34.42	45.87	61.90	68.10	73.43	82.02	88.51
2014	35.96	47.21	62.87	68.91	74.10	82.43	88.73
2015	36.07	47.36	62.99	68.99	74.14	82.43	88.72
2016	35.20	46.56	62.36	68.43	73.64	82.03	88.41
2017	36.53	47.74	63.21	69.14	74.23	82.47	88.75
2018	36.48	47.66	63.04	68.91	73.96	82.15	88.39
2019	35.93	47.30	62.88	68.82	73.92	82.19	88.51
2020	38.11	49.45	64.87	70.71	75.71	83.73	89.82
2021	41.99	52.61	66.76	72.09	76.66	84.01	89.60
2022	38.29	49.36	64.25	69.89	74.73	82.54	88.54
Total income tax share (percentage) [2]:							
2001	52.24	63.68	77.04	81.56	85.35	91.20	95.10
2002	52.86	64.63	78.15	82.67	86.51	92.14	95.79
2003	53.54	64.89	78.08	82.76	86.64	92.30	95.93
2004	56.35	67.30	79.58	83.82	87.42	92.76	96.13
2005	58.93	69.46	81.06	85.07	88.39	93.30	96.41
2006	59.49	70.08	81.55	85.49	88.74	93.57	96.59
2007	59.90	70.41	81.79	85.71	88.92	93.64	96.64
2008	58.06	69.20	81.42	85.57	88.95	93.88	96.90
2009	58.17	69.89	82.54	86.74	90.08	94.82	97.54
2010	59.07	70.62	82.96	87.11	90.40	94.99	97.64
2011	56.49	68.26	81.20	85.62	89.16	94.17	97.11
2012	58.95	70.17	82.31	86.42	89.74	94.46	97.22
2013	58.55	69.80	82.09	86.27	89.66	94.43	97.22
2014	59.97	70.88	82.78	86.78	89.98	94.54	97.25
2015	59.58	70.59	82.62	86.62	89.82	94.41	97.17
2016	58.23	69.47	81.86	85.97	89.31	94.08	96.96
2017	59.14	70.08	82.12	86.10	89.33	94.02	96.89
2018	60.30	71.37	83.26	86.97	90.02	94.40	97.06
2019	59.44	70.81	82.88	86.65	89.75	94.20	96.94
2020	62.74	73.67	84.93	88.51	91.36	95.33	97.68
2021	65.64	75.81	86.07	89.23	91.80	95.45	97.66
2022	61.00	71.97	83.61	87.17	90.11	94.40	97.04

N/A—Not applicable.

[1] For Table 4.1, constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2022 the CPI-U = 292.655.

[2] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, American opportunity credit, qualified sick and family leave credit, and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960 and the tax from Form 4970, Tax on Accumulation Distribution of Trusts. It does not include any refundable portions of these credits.

[3] The average tax rate was computed by dividing total income tax (see footnote 2) by adjusted gross income.

[4] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 4.2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50%	Bottom 75%	Bottom 90%	Bottom 95%	Bottom 99%
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
2001	119,370,886	59,685,443	89,528,165	107,433,797	113,402,342	118,177,177
2002	119,850,561	59,925,281	89,887,921	107,865,505	113,858,033	118,652,055
2003	120,758,947	60,379,474	90,569,210	108,683,052	114,721,000	119,551,358
2004	122,509,974	61,254,987	91,882,481	110,258,977	116,384,475	121,284,874
2005	124,673,055	62,336,528	93,504,791	112,205,750	118,439,402	123,426,324
2006	128,441,165	64,220,583	96,330,874	115,597,049	122,019,107	127,156,753
2007	[3] 132,654,911	66,327,456	99,491,183	119,389,420	126,022,165	131,328,362
2008	132,891,770	66,445,885	99,668,828	119,602,593	126,247,182	131,562,852
2009	132,619,936	66,309,968	99,464,952	119,357,942	125,988,939	131,293,737
2010	135,033,492	67,516,746	101,275,119	121,530,143	128,281,817	133,683,157
2011	136,585,712	68,292,856	102,439,284	122,927,141	129,756,426	135,219,855
2012	136,080,353	68,040,177	102,060,265	122,472,318	129,276,335	134,719,549
2013	138,313,155	69,156,578	103,734,866	124,481,840	131,397,497	136,930,023
2014	139,562,034	69,781,017	104,671,526	125,605,831	132,583,932	138,166,414
2015	141,204,625	70,602,313	105,903,469	127,084,163	134,144,394	139,792,579
2016	140,888,785	70,444,393	105,666,589	126,799,907	133,844,346	139,479,897
2017	143,295,160	71,647,580	107,471,370	128,965,644	136,130,402	141,862,208
2018	144,317,866	72,158,933	108,238,400	129,886,079	137,101,973	142,874,687
2019	148,245,929	74,122,965	111,184,447	133,421,336	140,833,633	146,763,470
2020	157,494,242	78,747,121	118,120,682	141,744,818	149,619,530	155,919,300
2021	153,589,907	76,794,954	115,192,430	138,230,916	145,910,412	152,054,008
2022	153,801,397	76,900,699	115,351,048	138,421,257	146,111,327	152,263,383
Adjusted gross income (millions of dollars):						
2001	6,116,274	881,001	2,183,088	3,516,624	4,182,711	5,051,346
2002	5,982,260	867,431	2,170,726	3,509,933	4,170,166	5,021,907
2003	6,156,994	870,045	2,195,336	3,570,217	4,249,157	5,126,816
2004	6,734,554	908,348	2,311,404	3,766,385	4,491,456	5,455,674
2005	7,365,689	952,792	2,425,440	3,965,094	4,742,612	5,805,030
2006	7,969,813	989,682	2,557,775	4,210,079	5,051,390	6,208,693
2007	8,621,963	1,050,879	2,723,525	4,493,722	5,398,566	6,650,942
2008	8,206,158	978,122	2,651,575	4,433,269	5,338,428	6,549,387
2009	7,578,641	900,447	2,520,880	4,261,239	5,139,495	6,274,014
2010	8,039,779	944,099	2,608,826	4,408,415	5,323,580	6,522,633
2011	8,317,188	960,561	2,676,602	4,542,210	5,498,309	6,761,487
2012	9,041,744	1,003,944	2,780,067	4,713,845	5,710,800	7,065,006
2013	9,033,840	1,038,237	2,882,162	4,890,343	5,924,452	7,314,046
2014	9,708,663	1,094,119	3,018,376	5,125,247	6,217,796	7,710,844
2015	10,142,620	1,144,545	3,144,883	5,339,293	6,484,064	8,047,714
2016	10,156,612	1,176,907	3,206,562	5,427,208	6,581,784	8,153,546
2017	10,936,500	1,230,446	3,375,132	5,715,551	6,941,463	8,635,051
2018	11,563,883	1,342,069	3,594,762	6,052,766	7,345,887	9,143,858
2019	11,882,850	1,365,719	3,705,584	6,261,823	7,613,122	9,489,467
2020	12,533,102	1,276,009	3,670,524	6,335,079	7,757,107	9,752,348
2021	14,722,246	1,531,038	4,108,644	6,976,721	8,540,066	10,849,852
2022	14,751,820	1,691,006	4,441,332	7,469,709	9,103,995	11,442,231

Footnotes at end of table.

Table 4.2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50%	Bottom 75%	Bottom 90%	Bottom 95%	Bottom 99%
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax (millions of dollars): [1]						
2001	884,931	43,344	163,175	321,406	422,643	590,963
2002	794,282	33,474	137,679	280,962	374,411	531,462
2003	745,514	30,351	128,499	261,722	346,338	494,368
2004	829,096	32,054	134,114	271,089	361,932	528,294
2005	931,693	33,431	139,143	284,578	382,625	570,430
2006	1,020,438	34,781	148,053	305,330	413,350	618,828
2007	1,111,872	37,371	158,909	328,969	445,851	669,239
2008	1,028,669	31,857	148,425	316,797	431,423	642,812
2009	863,486	21,200	114,465	259,982	361,213	549,660
2010	949,144	22,363	122,347	278,824	388,495	594,333
2011	1,042,571	30,109	149,953	330,907	453,605	677,052
2012	1,184,978	32,915	160,934	353,533	486,435	733,650
2013	1,231,911	34,307	169,113	372,048	510,669	766,206
2014	1,374,379	37,740	181,700	400,255	550,226	831,738
2015	1,454,325	41,125	194,628	427,723	587,879	886,628
2016	1,442,385	43,863	202,378	440,313	602,487	904,128
2017	1,601,309	49,772	222,552	479,151	654,355	985,330
2018	1,536,178	45,137	200,137	439,835	609,811	920,462
2019	1,578,661	48,373	210,818	460,789	640,232	966,634
2020	1,708,081	39,671	196,295	449,746	636,400	985,349
2021	2,193,150	51,225	236,293	530,527	753,493	1,189,087
2022	2,136,333	63,203	274,064	598,770	833,127	1,272,701
Average tax rate (percentage): [2]						
2001	14.47	4.92	7.47	9.14	10.10	11.70
2002	13.28	3.86	6.34	8.00	8.98	10.58
2003	12.11	3.49	5.85	7.33	8.15	9.64
2004	12.31	3.53	5.80	7.20	8.06	9.68
2005	12.65	3.51	5.74	7.18	8.07	9.83
2006	12.80	3.51	5.79	7.25	8.18	9.97
2007	12.90	3.56	5.83	7.32	8.26	10.06
2008	12.54	3.26	5.60	7.15	8.08	9.81
2009	11.39	2.35	4.54	6.10	7.03	8.76
2010	11.81	2.37	4.69	6.32	7.30	9.11
2011	12.54	3.13	5.60	7.29	8.25	10.01
2012	13.11	3.28	5.79	7.50	8.52	10.38
2013	13.64	3.30	5.87	7.61	8.62	10.48
2014	14.16	3.45	6.02	7.81	8.85	10.79
2015	14.34	3.59	6.19	8.01	9.07	11.02
2016	14.20	3.73	6.31	8.11	9.15	11.09
2017	14.64	4.05	6.59	8.38	9.43	11.41
2018	13.28	3.36	5.57	7.27	8.30	10.07
2019	13.29	3.54	5.69	7.36	8.41	10.19
2020	13.63	3.11	5.35	7.10	8.20	10.10
2021	14.90	3.35	5.75	7.60	8.82	10.96
2022	14.48	3.74	6.17	8.02	9.15	11.12

Footnotes at end of table.

Table 4.2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2022—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50%	Bottom 75%	Bottom 90%	Bottom 95%	Bottom 99%
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income share (percentage):						
2001	100.00	14.40	35.69	57.50	68.39	82.59
2002	100.00	14.50	36.29	58.67	69.71	83.95
2003	100.00	14.13	35.66	57.99	69.01	83.27
2004	100.00	13.49	34.32	55.93	66.69	81.01
2005	100.00	12.94	32.93	53.83	64.39	78.81
2006	100.00	12.42	32.09	52.83	63.38	77.90
2007	100.00	12.19	31.59	52.12	62.61	77.14
2008	100.00	11.92	32.31	54.02	65.05	79.81
2009	100.00	11.88	33.26	56.23	67.82	82.79
2010	100.00	11.74	32.45	54.83	66.22	81.13
2011	100.00	11.55	32.18	54.61	66.11	81.30
2012	100.00	11.10	30.75	52.13	63.16	78.14
2013	100.00	11.49	31.90	54.13	65.58	80.96
2014	100.00	11.27	31.09	52.79	64.04	79.42
2015	100.00	11.28	31.01	52.64	63.93	79.35
2016	100.00	11.59	31.57	53.44	64.80	80.28
2017	100.00	11.25	30.86	52.26	63.47	78.96
2018	100.00	11.61	31.09	52.34	63.52	79.07
2019	100.00	11.49	31.18	52.70	64.07	79.86
2020	100.00	10.18	29.29	50.55	61.89	77.81
2021	100.00	10.40	27.91	47.39	58.01	73.70
2022	100.00	11.46	30.11	50.64	61.71	77.56
Total income tax share (percentage) [1]:						
2001	100.00	4.90	18.44	36.32	47.76	66.78
2002	100.00	4.21	17.33	35.37	47.14	66.91
2003	100.00	4.07	17.24	35.11	46.46	66.31
2004	100.00	3.87	16.18	32.70	43.65	63.72
2005	100.00	3.59	14.93	30.54	41.07	61.23
2006	100.00	3.41	14.51	29.92	40.51	60.64
2007	100.00	3.36	14.29	29.59	40.10	60.19
2008	100.00	3.10	14.43	30.80	41.94	62.49
2009	100.00	2.46	13.26	30.11	41.83	63.66
2010	100.00	2.36	12.89	29.38	40.93	62.62
2011	100.00	2.89	14.38	31.74	43.51	64.94
2012	100.00	2.78	13.58	29.83	41.05	61.91
2013	100.00	2.78	13.73	30.20	41.45	62.20
2014	100.00	2.75	13.22	29.12	40.03	60.52
2015	100.00	2.83	13.38	29.41	40.42	60.96
2016	100.00	3.04	14.03	30.53	41.77	62.68
2017	100.00	3.11	13.90	29.92	40.86	61.53
2018	100.00	2.94	13.03	28.63	39.70	59.92
2019	100.00	3.06	13.35	29.19	40.56	61.23
2020	100.00	2.32	11.49	26.33	37.26	57.69
2021	100.00	2.34	10.77	24.19	34.36	54.22
2022	100.00	2.96	12.83	28.03	39.00	59.57

[1] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, American opportunity credit, qualified sick and family leave credit, and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960 and the tax from Form 4970, Tax on Accumulation Distribution of Trusts. It does not include any refundable portions of these credits.

[2] The average tax rate was computed by dividing total income tax (see footnote 1) by adjusted gross income.

[3] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Table 4.3. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2022 (Filing Year 2022)

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise noted]

Descending cumulative percentiles	Number of returns	Adjusted gross income floor on percentiles (whole dollars):	Adjusted gross income less deficit	Total wages		Taxable interest		Ordinary dividends		Qualified dividends	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**153,801,397**	**N/A**	**14,751,819,858**	**121,484,830**	**9,666,421,555**	**48,887,309**	**133,248,400**	**32,119,439**	**410,102,244**	**30,044,167**	**311,512,401**
0.001 percent	1,538	85,464,888	347,679,466	1,173	23,131,564	1,524	11,991,487	1,491	30,981,675	1,451	26,453,243
0.01 percent	15,380	17,855,123	799,240,760	12,256	96,566,076	15,240	25,090,001	14,720	60,209,190	14,372	49,332,955
0.1 percent	153,801	3,271,387	1,677,838,386	123,727	328,016,858	150,834	45,568,313	141,000	112,959,474	137,379	90,358,251
1 percent	1,538,014	663,164	3,309,588,916	1,285,861	1,075,691,568	1,432,120	69,036,881	1,298,648	194,403,198	1,259,868	153,298,427
2 percent	3,076,028	438,918	4,126,584,637	2,616,548	1,587,116,675	2,748,298	76,264,604	2,469,147	226,317,203	2,387,706	178,185,516
3 percent	4,614,042	349,616	4,725,844,665	3,949,223	1,985,697,349	3,988,919	81,300,188	3,557,918	246,296,793	3,440,375	193,812,625
4 percent	6,152,056	296,859	5,220,078,190	5,286,457	2,325,119,969	5,164,332	85,287,849	4,567,371	260,823,549	4,402,965	205,086,736
5 percent	7,690,070	261,591	5,647,824,981	6,626,491	2,626,037,841	6,274,062	88,320,474	5,492,391	273,436,232	5,289,656	214,657,766
10 percent	15,380,140	178,611	7,282,110,575	13,320,090	3,815,764,881	11,301,119	97,120,516	9,340,266	310,295,321	8,962,481	242,580,588
20 percent	30,760,279	117,162	9,478,218,799	26,424,254	5,431,798,978	19,516,826	108,165,346	14,984,870	346,565,080	14,290,640	268,934,671
25 percent	38,450,349	99,857	10,310,487,758	32,830,786	6,039,210,841	23,005,882	112,085,119	17,235,779	357,764,562	16,397,716	276,826,536
30 percent	46,140,419	85,961	11,023,300,047	39,260,329	6,569,123,370	26,131,753	114,833,782	19,180,348	366,731,845	18,200,234	283,029,639
40 percent	61,520,559	65,388	12,176,269,821	52,109,931	7,447,470,547	31,365,215	119,229,146	22,448,435	380,373,407	21,254,012	292,373,629
50 percent	76,900,699	50,339	13,060,813,845	65,246,358	8,153,276,006	35,425,298	122,242,357	24,764,915	388,331,581	23,399,885	297,778,610

Descending cumulative percentiles	Sales of capital assets, net gain less loss [1]		Capital gains subject to preferential tax rates		Business or profession (from Schedules C and F)				Partnership and S corporation			
					Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	**16,488,908**	**1,251,382,219**	**29,466,797**	**1,488,786,565**	**21,843,355**	**555,054,418**	**9,333,725**	**170,737,996**	**6,577,346**	**1,265,567,737**	**3,064,364**	**235,822,547**
0.001 percent	1,259	192,299,221	1,505	202,846,678	274	2,029,268	272	763,755	919	85,520,133	535	18,075,170
0.01 percent	11,710	404,291,540	14,964	423,511,009	2,963	6,759,501	2,027	2,611,620	9,645	201,216,763	4,467	35,879,374
0.1 percent	98,848	677,917,432	144,953	723,191,567	29,157	23,073,177	15,799	7,290,969	96,171	466,578,221	32,558	61,746,996
1 percent	810,936	938,524,844	1,339,878	1,035,635,448	304,200	80,204,801	128,506	16,369,642	741,979	865,255,515	202,512	92,428,402
2 percent	1,480,983	1,010,499,664	2,543,966	1,130,405,007	592,236	113,278,778	240,546	20,538,593	1,210,242	970,972,022	337,750	101,947,000
3 percent	2,093,277	1,050,801,159	3,668,860	1,185,186,166	874,504	136,706,191	351,120	23,920,349	1,577,405	1,027,203,365	445,409	108,020,245
4 percent	2,653,909	1,077,795,150	4,702,635	1,222,879,673	1,142,786	156,893,807	455,759	26,363,976	1,873,967	1,063,301,465	541,570	112,786,712
5 percent	3,166,948	1,098,326,782	5,655,310	1,252,834,301	1,391,985	171,753,278	558,859	28,382,754	2,125,203	1,087,394,763	623,223	116,213,698
10 percent	5,274,614	1,152,939,633	9,599,063	1,334,836,789	2,534,580	224,401,914	1,070,222	37,318,990	3,003,037	1,149,366,318	957,083	126,577,997
20 percent	8,212,716	1,192,004,768	15,319,310	1,402,096,666	4,602,893	292,474,642	2,138,921	52,647,523	4,030,819	1,199,282,257	1,418,993	138,583,960
25 percent	9,371,381	1,203,691,930	17,587,356	1,422,430,788	5,553,964	315,795,758	2,645,827	59,587,853	4,387,133	1,212,429,769	1,599,348	142,493,273
30 percent	10,361,303	1,210,598,808	19,513,321	1,436,442,629	6,422,813	336,872,513	3,115,597	65,399,571	4,692,429	1,222,832,314	1,742,594	145,400,079
40 percent	11,978,249	1,221,422,240	22,755,709	1,457,970,702	8,062,901	370,955,121	4,025,986	76,504,851	5,167,341	1,236,801,338	1,983,459	150,572,696
50 percent	13,183,633	1,227,686,701	25,053,725	1,470,332,731	9,512,022	399,493,262	4,868,111	86,165,893	5,522,541	1,245,771,111	2,152,741	153,910,875

Footnotes at end of table.

Table 4.3. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2022 (Filing Year 2022)— Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise noted]

Descending cumulative percentiles	Total statutory adjustments		Total standard deduction		Itemized deductions							
					Total		Total taxes paid deduction [2]		Total interest paid deduction		Total contributions deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**33,537,606**	**143,338,674**	**135,426,108**	**2,550,306,367**	**15,233,988**	**667,566,567**	**15,030,187**	**125,007,588**	**11,896,575**	**170,432,039**	**12,166,845**	**222,320,987**
0.001 percent	869	239,225	86	1,724	1,452	37,667,390	1,441	309,820	1,265	3,466,453	1,438	32,712,088
0.01 percent	8,750	974,612	1,555	36,042	13,824	65,529,943	13,755	621,329	11,481	7,673,687	13,508	52,792,332
0.1 percent	83,388	4,966,669	29,368	715,053	124,419	108,855,387	124,019	1,901,823	102,109	14,830,790	119,357	80,361,933
1 percent	704,674	25,592,168	559,998	13,948,194	977,976	188,033,185	974,192	10,429,063	831,215	33,308,215	901,252	117,163,465
2 percent	1,258,714	37,340,093	1,347,579	33,482,669	1,728,264	226,996,751	1,721,570	17,793,462	1,491,403	45,942,471	1,566,333	130,480,524
3 percent	1,771,180	45,126,654	2,231,738	55,547,634	2,382,117	256,108,313	2,374,875	24,134,137	2,067,365	56,096,470	2,132,960	138,817,145
4 percent	2,249,169	51,249,982	3,200,866	79,575,764	2,950,958	279,204,436	2,942,128	29,666,201	2,569,804	64,338,310	2,629,485	145,494,305
5 percent	2,687,523	55,915,693	4,218,191	104,822,902	3,471,647	299,406,139	3,462,001	34,703,976	3,023,720	71,292,551	3,074,597	151,015,161
10 percent	4,765,091	71,227,640	9,922,702	245,628,525	5,456,182	374,262,695	5,436,475	53,449,367	4,716,273	94,855,541	4,752,872	169,711,805
20 percent	9,016,884	90,011,665	22,395,581	543,710,228	8,363,433	467,392,844	8,322,663	79,293,920	7,102,514	122,431,922	7,142,669	191,932,470
25 percent	10,830,454	96,730,973	28,906,228	692,749,955	9,542,856	502,231,899	9,489,445	88,928,690	8,047,574	132,019,016	8,038,001	198,793,929
30 percent	12,441,508	102,228,110	35,551,990	836,283,638	10,587,163	530,884,789	10,526,685	97,076,707	8,890,113	140,176,797	8,840,811	203,870,155
40 percent	15,587,196	110,981,653	49,281,145	1,105,306,721	12,238,147	576,965,112	12,151,218	108,754,332	10,138,806	152,299,820	10,100,629	211,328,071
50 percent	18,471,264	118,260,676	63,598,141	1,361,626,070	13,300,287	605,990,187	13,191,869	115,295,640	10,861,130	159,415,303	10,893,270	216,272,562

Descending cumulative percentiles	Itemized deductions		Qualified business income deduction		Taxable income		Alternative minimum tax		Tax credits			
	Total unlimited miscellaneous deductions								Total		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	**1,045,351**	**55,104,731**	**25,464,002**	**215,700,994**	**126,882,879**	**11,688,885,729**	**197,713**	**4,098,905**	**59,028,168**	**148,484,066**	**11,192,129**	**32,836,970**
0.001 percent	635	1,185,850	1,011	9,731,663	1,537	300,287,508	313	143,079	1,384	5,386,773	1,281	4,361,518
0.01 percent	4,881	4,448,233	11,288	25,346,797	15,358	708,427,548	2,882	349,339	13,121	10,123,227	12,016	8,071,234
0.1 percent	31,671	11,651,713	119,589	61,008,356	153,627	1,507,486,753	25,781	965,533	117,837	18,701,612	106,869	14,678,172
1 percent	134,563	25,688,273	1,053,092	107,127,759	1,536,189	3,001,218,798	123,905	2,838,651	962,466	30,568,025	840,619	23,408,658
2 percent	186,110	29,509,294	1,929,178	119,782,723	3,073,273	3,747,171,580	137,784	3,228,842	1,823,360	34,409,609	1,491,701	25,801,047
3 percent	229,356	32,172,101	2,779,960	130,696,374	4,610,842	4,284,374,886	146,170	3,417,853	2,877,602	38,303,405	2,041,661	26,902,970
4 percent	260,077	33,585,233	3,544,279	139,654,362	6,148,373	4,722,602,149	153,281	3,502,956	3,894,215	42,150,697	2,517,523	27,901,615
5 percent	293,164	34,890,305	4,230,647	145,850,997	7,685,498	5,098,749,092	157,697	3,580,678	4,906,428	45,506,876	2,951,665	28,551,733
10 percent	434,622	41,004,321	7,071,600	164,590,587	15,369,138	6,498,759,884	177,668	3,847,085	9,531,331	59,254,017	4,599,510	30,265,864
20 percent	597,606	46,118,625	11,296,986	184,419,129	30,736,688	8,284,280,807	186,928	3,887,898	17,738,870	83,316,513	6,745,932	31,609,877
25 percent	673,014	47,857,442	12,996,016	190,272,056	38,413,820	8,927,134,357	187,339	3,890,438	21,296,681	93,156,554	7,515,816	31,914,586
30 percent	727,912	48,993,650	14,477,964	195,028,777	46,091,035	9,464,063,216	189,159	3,915,151	24,623,883	101,821,426	8,186,548	32,138,395
40 percent	831,648	51,024,377	17,117,968	202,228,353	61,430,409	10,295,859,722	189,445	3,919,676	30,877,951	116,713,015	9,279,098	32,430,569
50 percent	908,877	52,662,951	19,215,124	207,255,362	76,755,188	10,891,416,478	189,887	3,923,087	36,992,421	128,425,397	9,986,803	32,618,482

Footnotes at end of table.

Table 4.3. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2022 (Filing Year 2022)— Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise noted]

Descending cumulative percentiles	Tax credits—continued											
	Credit for child and dependent care		Nonrefundable education credit		Retirement savings contribution credit		Nonrefundable child and other dependent tax credit		General business credit		Prior year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**5,624,565**	**3,449,539**	**7,528,175**	**7,850,773**	**9,350,016**	**1,810,118**	**38,295,035**	**83,033,285**	**527,067**	**7,372,697**	**112,825**	**1,392,823**
0.001 percent	* 7	* 4	0	0	0	0	0	0	831	912,650	61	46,608
0.01 percent	184	126	0	0	0	0	0	0	6,215	1,829,812	433	110,691
0.1 percent	3,756	2,646	0	0	0	0	0	0	40,066	3,457,198	3,600	352,919
1 percent	91,122	55,826	0	0	0	0	142	107	166,082	5,570,930	25,964	842,877
2 percent	235,163	144,296	0	0	0	0	129,759	213,275	220,312	6,083,459	44,373	1,018,370
3 percent	386,978	238,109	0	0	0	0	786,919	2,136,688	256,511	6,301,207	60,100	1,135,273
4 percent	539,768	330,841	0	0	0	0	1,467,607	4,220,603	281,968	6,514,716	67,274	1,186,203
5 percent	692,261	423,624	0	0	0	0	2,143,840	6,270,046	301,556	6,605,762	72,489	1,219,694
10 percent	1,391,044	855,027	21,282	953	0	0	5,459,093	15,988,819	360,129	6,857,393	91,078	1,306,450
20 percent	2,528,912	1,605,408	1,322,760	1,616,855	0	0	11,491,665	33,416,183	416,109	7,082,041	101,338	1,361,477
25 percent	2,931,193	1,860,458	1,770,631	2,205,199	0	0	14,185,737	41,175,751	434,739	7,150,292	104,841	1,373,491
30 percent	3,269,934	2,081,055	2,167,152	2,660,477	0	0	16,693,718	48,117,148	447,235	7,206,921	106,320	1,382,554
40 percent	3,815,928	2,425,752	3,057,028	3,724,722	253,344	47,327	21,304,679	59,948,091	469,152	7,264,540	108,431	1,387,051
50 percent	4,272,203	2,691,760	3,879,347	4,715,732	1,622,297	285,412	25,619,168	69,326,868	486,036	7,297,956	110,480	1,389,548

Descending cumulative percentiles	Total income tax [3]		Average tax rate (percentage) [4]	Adjusted gross income share (percentage)	Total income tax share (percentage)	Total income tax share (percentage)
	Number of returns	Amount				
	(60)	(61)	(62)	(63)	(64)	(64)
All returns, total	**108,310,050**	**2,136,332,548**	**14.48**	**100.00**	**100.00**	**100.00**
0.001 percent	1,535	81,536,081	23.45	2.36	3.82	3.82
0.01 percent	15,367	198,213,237	24.80	5.42	9.28	9.28
0.1 percent	153,660	439,721,568	26.21	11.37	20.58	20.58
1 percent	1,535,938	863,631,073	26.09	22.44	40.43	40.43
2 percent	3,071,923	1,038,340,692	25.16	27.97	48.60	48.60
3 percent	4,607,863	1,148,789,044	24.31	32.04	53.77	53.77
4 percent	6,143,184	1,233,536,609	23.63	35.39	57.74	57.74
5 percent	7,677,094	1,303,205,911	23.07	38.29	61.00	61.00
10 percent	15,340,116	1,537,562,698	21.11	49.36	71.97	71.97
20 percent	30,564,420	1,786,153,982	18.84	64.25	83.61	83.61
25 percent	38,080,299	1,862,268,653	18.06	69.89	87.17	87.17
30 percent	45,528,858	1,925,043,052	17.46	74.73	90.11	90.11
40 percent	59,933,881	2,016,671,162	16.56	82.54	94.40	94.40
50 percent	73,517,403	2,073,129,033	15.87	88.54	97.04	97.04

N/A—Not applicable.

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

[1] Includes capital gain distributions reported on Form 1040.

[2] For 2022, the deduction of state and local income, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 if married filing separately).

[3] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, American opportunity credit, qualified sick and family leave credit, and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960 and the tax from Form 4970, Tax on Accumulation Distribution of Trusts. It does not include any refundable portions of these credits.

[4] The average tax rate was computed by dividing total income tax (see footnote 3) by adjusted gross income.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Section 6

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

Explanation of Terms relates to column or row titles used in one or more tables in this report. It provides the background or limitations necessary to interpret the related statistical tables. For each title, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 2022 to reflect changes in the law.

Additional Child Tax Credit Δ

(line 28, Form 1040)

See "Child and Other Dependent Tax Credit."

Additional Medicare Tax

(line 11, Schedule 2)

Starting in 2013, a 0.9% Additional Medicare Tax was applied to Medicare wages, railroad retirement compensation, and self-employment income that were more than $200,000 for single, head of household, or qualifying widow(er) ($250,000 for married filing jointly, or $125,000 for married filing separately). Medicare wages and self-employment were combined to determine if a taxpayer exceeded these thresholds; however, a self-employment loss was not considered for purposes of this tax. Railroad Retirement Tax Act (RRTA) compensation was separately compared to this threshold. A taxpayer's employer was responsible for withholding the 0.9% Additional Medicare Tax on Medicare wages or RRTA compensation paid in excess of $200,000 regardless of a taxpayer's filing status. If a taxpayer was married filing jointly and either the taxpayer or spouse had wages or RRTA compensation of more than $200,000, the taxpayer may have been able to get a refund of the tax withheld. Besides the Additional Medicare Tax, withholding reconciliation was calculated on Form 8959 and added to Form 1040, line 25c, as part of income tax withheld.

Additional Standard Deduction

(included in line 12, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 16(2), Form 1040)

Taxes calculated on Form 4972, Tax on Lump-Sum Distributions, were reported here.

Adjusted Gross Income Less Deficit Δ

(line 11, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 9, Form 1040) minus statutory adjustments (line 26, Schedule 1, and line 10, Form 1040). Total income included:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income or loss derived from a business, profession, or farm;
- Net gain or loss from the sale of capital assets;
- Net gain or loss from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income or loss;
- Net income or loss from an estate or trust;
- Unemployment compensation;
- Net operating loss (NOL) deduction;
- Gambling winnings;
- Canceled debts;
- Taxable distributions from a health savings account or Archer medical savings account (MSA);
- Jury duty pay;
- Prizes and awards;
- Income from an activity not engaged in for profit;

- Stock options;
- Income from the rental of personal property engaged in for profit;
- Olympic and Paralympic medals and USOC prize money;
- Income of a U.S. shareholder of a controlled foreign corporation for pro rata share of subpart F income;
- Global intangible low-taxed income;
- Limitation on business loss;
- Taxable distributions from an ABLE account;
- Taxable amounts of Social Security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Section 965 income;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends;
- Alternative trade adjustment assistance payments;
- Loss on certain corrective distributions of excess deferrals;
- Dividends on insurance policies if they exceeded the total of all net premiums paid;
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property;
- Recapture of a charitable contribution deduction if the charitable organization disposed of the donated property within 3 years of the contribution; and
- Taxable part of disaster relief payments.

Some reported income was fully or partially excluded from total income for 2022. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of Social Security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign-earned income; and
- Exclusion of part or all of the gain from the sale of principal residence up to $250,000 ($500,000 on joint returns).

The following statutory adjustments (lines 11 through 25, Schedule 1) were subtracted, from total income to arrive at adjusted gross income (line 11, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses for members of the Armed Forces;
- Deductible part of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 8h, Schedule 1, that was repaid to employers;
- Deductible expenses related to income on line 8k from the rental of personal property engaged in for profit;
- Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money;
- Forestation or reforestation expenses;
- Repayments of supplemental unemployment compensation;
- Contributions to section 501(c)(18)(D) pension plans;
- Contributions by certain chaplains to section 403(b) plans;
- Attorney fees and court costs paid for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions;
- Attorney fees and court costs paid in connection with an award from the Internal Revenue Service (IRS) for information provided that helped the IRS detect tax law violations, but only to the amount of the award includable in gross income.
- Foreign housing exclusion; and
- Excess deductions of section 67(e) expenses from Schedule K-1.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, i.e., the amount on line 26, Schedule 1, was greater than the amount on line 9, Form 1040, or if line 10, Schedule 1, was negative due to negative business or other income.

Adjusted Gross Income or Loss

See “Adjusted Gross Income Less Deficit.”

Adjustments

See “Statutory Adjustments.”

Adoption Credit Δ

(line 6c, Schedule 3)

This credit was available to taxpayers who paid qualified adoption expenses in 2022 for an adoption that was not final at the end of 2022, or for qualified expenses paid in 2022 for an adoption that was final in or before 2022. The credit could have been as much as $14,890 for each eligible child. The credit began to phase out if a taxpayer had a modified adjusted gross income (AGI) in excess of $223,410 and was completely phased out for a modified AGI of $263,410 or more. The adoption credit stopped being refundable at the end of 2011. (Form 8839 was used to figure the adoption credit and any employer-provided adoption benefits that could be excluded from the taxpayer's income.)

Advance Payment of Premium Tax Credit

(line 25, Form 8962)

A taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The taxpayer may have elected to have all or part of the credit paid in advance, during the year, to the insurer. Advance payments were based on an estimate of the taxpayer's income and family size for the coverage year. If advance payments of the premium tax credit were made, taxpayers must have filed a 2022 tax return and Form 8962 to reconcile the amount paid in advance with the amount of premium tax credit for which the taxpayer was eligible, based on the taxpayer's actual income and family size for the year.

Alimony Paid

(line 19a, Schedule 1)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 2a, Schedule 1)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(individually at lines 2, 4, 7-11, 13-16, and 18 Schedule 2)

In this report, this amount includes the sum of the excess advance premium tax credit (APTC) repayment; self-employment tax; unreported Social Security and Medicare taxes on tip income and wages; penalty tax on qualified retirement plans; household employment taxes; repayment of the first-time homebuyer credit; Additional Medicare Tax; additional taxes on health savings accounts; additional tax on Archer medical savings account (MSA) distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low-income housing credit, the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit, and the qualified plug-in electric drive motor vehicle credit; recapture of federal mortgage subsidy; COBRA premium assistance; section 72 penalty taxes; uncollected FICA (or Social Security) tax on tips; excess golden parachute payments; excise tax on stock compensation from an expatriated corporation; interest on the tax due from the sale of residential lots and timeshares; interest on the deferred tax on gain from certain installment sales; additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property; look-back interest; repayment of ineligible advance payments of the health coverage tax credit; an additional tax on income or compensation from a nonqualified deferred compensation plan; any interest relating to distributions from stock of a section 1291 fund; tax on non-effectively connected income for any part of the year the taxpayer was a nonresident alien; and tax from recapture of education credits. In this report, the "other taxes" portion differs from Form 1040, which included the taxes listed above (except the excess APTC repayment) plus tax from Form 4970, Tax on Accumulation Distribution of Trusts, and tax from Form 8960, Net Investment Tax. These are instead included in "total income tax." (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Fuel Vehicle Refueling Property Credit

(line 6j, Schedule 3)

Taxpayers could have claimed this credit for any nondepreciable alternative fuel vehicle refueling property placed in service during the tax year. Qualified alternative fuel vehicle refueling property is any property used to store or dispense an alternative fuel at the point where the fuel is delivered into a fuel tank of a motor vehicle propelled by the fuel. This credit was calculated on Form 8911.

Alternative Minimum Tax Δ

(line 1, Schedule 2)

The Revenue Act of 1978 established the alternative minimum tax (AMT) to ensure that a minimum amount of income tax was paid by taxpayers, who might otherwise be able to legally reduce, or totally eliminate, their tax burdens. The AMT was levied on income, including benefits received in the form of deductions and exclusions, which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (AMTI) (line 4, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years, plus adjustments and preferences. AMTI was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple

or a surviving spouse, the maximum amount of the exemption was $118,100. The maximum amount for a single or head of household taxpayer was $75,900, and for a married couple filing separately, $59,050. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at $539,900 and ended at $843,500. For joint returns or qualifying widow(er), the range was $1,079,800 to $1,552,200. For married couples filing separately, it began at $539,900 and was phased out at $776,100.

If there was an amount remaining after subtracting the exemption, the first $206,100 (the first $103,050 if married filing separately) was taxed at a 26-percent rate; any excess was taxed at a 28-percent rate, except capital gains, which were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated AMT foreign tax credit and regular income tax before credits (line 16, Form 1040, minus any tax from Form 4972 plus the advanced payment of the premium tax credit minus the regular foreign tax credit, line 1, Schedule 3) to arrive at the AMT.

Personal credits (such as the child tax credit, child care credit, etc.) and certain eligible small business credits could be taken against the AMT.

Alternative Motor Vehicle Credit

(included in line 6e, Schedule 3)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle put into service during the tax year. An alternative motor vehicle is a new qualified fuel-cell vehicle with at least four wheels.

American Opportunity Credit

(line 29, Form 1040)

For these statistics, the American opportunity credit was divided into three parts: the amount used to offset income tax before credits, the amount used to offset all other taxes, and the refundable portion. (See also "Education Credits.")

Archer Medical Savings Account Deduction Δ

(line 23, Schedule 1)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account (MSA) program. The taxpayer was allowed to take a deduction of up to 65% of the $3,700 annual deductible (75% of the annual $7,400 deductible for a family) a year for contributions to a medical savings account. The Archer MSAs were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, was used for the MSAs.

Basic Standard Deduction

(included in line 12, Form 1040)

See "Standard Deduction."

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Business or Profession Net Income or Loss

(line 3, Schedule 1)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Starting for 2013, the IRS provided a simplified method to determine a taxpayer's expenses for business use of a home. Under the new method, taxpayers were able to multiply the area (measured in square feet) used by $5, limited to $1,500. Proprietor compensation was included in computing net income and not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense but was offset against "Total other Income" (line 9, Schedule 1).

Cancellation of Debt

(included in line 8c, Schedule 1)

Taxpayers had to report any nonbusiness debt that was canceled or forgiven as income on Schedule 1, line 8c. Taxpayers also had to include any forgiven interest on the forgiven debt if the interest would not have been deductible. If the interest would have been deductible, taxpayers did not have to include it as income. Also, a taxpayer did not have to report forgiven debt as income if the forgiven amount was intended as a gift.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Construction Fund Reduction

(included in line 15, Form 1040)

The Capital Construction Fund (CCF) is a special investment program administered by the National Marine Fisheries Service and the IRS. This program allows fishermen to defer paying income tax on certain income they invest in a CCF account and later use to acquire, build, or rebuild fishing vessels. This amount is subtracted from along with itemized or

standard deductions and the qualified business income deduction to calculate taxable income.

Capital Gain Distributions Reported on Form 1040

(included in line 7, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 7, Form 1040. These were treated as long-term capital gains and, therefore, were eligible for the reduced capital gains rates including the higher 20-percent capital gains tax rate if the taxpayer's taxable income exceeded certain levels. (See also "Sales of Capital Assets, Net Gain or Loss.")

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Cash Contributions

(line 11, Schedule A)

See "Contributions Deduction."

Casualty or Theft Loss Deduction, Nonbusiness

(line 15, Schedule A)

Nonbusiness casualty and theft losses from federally declared disasters were deductible, as an itemized deduction, from adjusted gross income (AGI) to the extent that the nonreimbursable net loss for each such casualty or theft exceeded $100, and the combined amount for all net losses during the year exceeded 10% of AGI (claimed on Form 4684). (See also "Total Itemized Deductions.")

Casualty or Theft Loss of Income-Producing Property

(included in line 16, Schedule A)

These losses were calculated using Form 4684, Casualty and Thefts, or Form 4797, Sales of Business Property, and then brought to Schedule A. (See "Total Unlimited Miscellaneous Deductions.")

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

(line 12, Schedule 1)

Qualified business expenses were deductible as an adjustment to income for reservists, performing artists, and fee-basis state or local government officials, whether or not the taxpayer itemized deductions (claimed on Form 2106).

Charitable Contributions If Took Standard Deduction Δ

The election to claim a charitable contribution for taxpayers who did not itemize their deductions expired December 31, 2021.

Child and Dependent Care Credit Δ

(line 2, Schedule 3)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age (claimed on Form 2441). Qualified expenses included those for services performed within the home by nondependent babysitters, maids, or cooks. Expenditures to care for children under the age of 13 or any other qualified individuals for out-of-home, noninstitutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS used mathematical error procedures to change the child care credit.

The changes implemented by the American Rescue Plan Act of 2021, enacted on March 11, 2021, were not extended. For 2022, the dollar limit on qualifying expenses was $3,000 (previously $8,000 in 2021) for one qualifying person and $6,000 (previously $16,000) for two or more qualifying persons. The percentage of qualifying expenses eligible for the credit was decreased from 50% to 35%, along with the income limit at which the credit began phasing out, $15,000 (previously $125,000 for 2021). Additionally, for taxpayers who received dependent care benefits from their employer, the dollar limit of the exclusion amount decreased for 2022 to $5,000 (previously $10,500). For married employees filing separate returns, the maximum amount decreased to $2,500 (previously $5,250). Also, for 2022 this credit was nonrefundable whereas it was a refundable credit for 2021.

Child and Other Dependent Tax Credit Δ

(line 19, Form 1040)

Under the American Rescue Plan Act of 2021, the child tax credit had been enhanced for 2021, however those changes were not extended for 2022. A child must have been under age 17 at the end of 2022 to be a qualifying child, down from 18 in 2021. To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, brother, sister, stepbrother, stepsister, or descendant of any of them (for example, grandchild, nephew, niece) for whom the taxpayer claimed a dependent exemption. Depending on modified AGI, a taxpayer received a credit amount of up to $2,000 for a qualifying child down from $3,600 for children under 5 and $3,000 for those older. The amount of the child tax credit that could be claimed as a refundable credit was limited as it was in 2020, except the maximum additional child tax credit amount was increased to $1,500 for each qualifying child. The

credit for other dependents remained at $500 and was figured as it was in 2021.

Contributions Carryover from Prior Year

(line 13, Schedule A)

See "Contributions Deduction."

Contributions Deduction Δ

(lines 11-14, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. For 2022, gifts by cash or check, the total amount of contributions that a taxpayer could deduct was limited to 60% of the contribution base. In 2020 and 2021, taxpayers were able to elect a temporary suspension of this limitation applied to cash contributions, and there was no overall limitation on itemized deductions. For all charitable contributions of $250 or more, a written acknowledgment from the qualified recipient organization was required. If other than cash contributions (i.e., clothing, cars, stock, etc.) was $500 or more, Form 8283, Noncash Charitable Contributions, had to be filed to itemize these. In most cases, these are limited to anywhere between 20% to 50% of AGI according to the type of gift and recipient of the gift.

Taxpayers were able to make a tax-free distribution from an Individual Retirement Account to certain charitable organizations if the taxpayer was at least 70½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

Credit for Federal Tax on Gasoline and Special Fuels

(line 12, Schedule 3)

This refundable credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or nonhighway use in a trade or business) and bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or be refunded.

Credit for the Elderly or Disabled

(line 6d, Schedule 3)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of Social Security and railroad retirement benefits; veterans' pensions; and any other pension, annuity, or disability benefits excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when they could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

The maximum credit available ($1,125) was limited to total income tax with any excess not refundable, and this credit was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require reporting Social Security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 13a, Schedule 3)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gain) for their proportionate share of the tax paid. For these statistics, the credit from regulated investment companies was divided into three parts: the amount used to offset income tax before credits, the amount used to offset all other taxes, and the refundable portion.

Credit to 2023 Estimated Tax

(line 36, Form 1040)

This amount was the part of the overpayment of 2022 tax that taxpayers specifically requested to be credited to their estimated tax for 2023. (See also "Overpayment" and "Estimated Tax Payments.")

Deductible Part of Self-Employment Tax

(line 15, Schedule 1)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. For 2022, this was equal to 50% of the total self-employment tax. The amount was subtracted as an adjustment to total income in the calculation of adjusted gross income. (See also "Self-Employment Tax.")

Deductible Points

(included on lines 8a and 8c, Schedule A)

See "Interest Paid Deduction."

Disaster Loss Deduction

(included in line 12, Form 1040)

For 2022, disaster tax relief was extended for those impacted by certain Presidentially declared disasters. One benefit was an increased standard deduction based on a taxpayer's qualified disaster losses. If a taxpayer had a net qualified disaster loss on Form 4684, Casualties and Thefts, and was not itemizing their deductions, the taxpayer could have claimed an increased standard deduction. (See also "Standard Deduction.")

Dividends

(lines 3a and 3b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds. If ordinary dividends exceeded $1,500, or the taxpayer received, as a nominee, ordinary dividends that actually belonged to someone else, the taxpayer had to fill out Schedule B to supply the details.

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included that the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock that was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends increased 5% to 20% in 2013. Beginning in 2008, the 5-percent tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10-percent or 15-percent rate) was reduced to zero. Also beginning in 2013, ordinary dividends may have also been subject to the Net Investment Income Tax of 3.8%.

Earned Income Credit Δ

(line 27, Form 1040)

The maximum amount of the EIC increased for taxpayers with at least one qualifying child, as did the amounts of earned income and investment income an individual could receive and still claim the credit. The maximum credit for taxpayers with no qualifying children fell from $1,502 to $560. For these taxpayers, earned income and AGI had to be less than $16,480 ($22,610 if married filing jointly) to be eligible for the EIC. Special rules applied if claiming the EIC without a qualifying child in 2021 but did not apply to 2022. For 2022, a taxpayer could claim the EIC without a qualifying child if they were at least age 25 (up from 19 in 2021) but under age 65 (with no upper age limit in 2021). For taxpayers with one qualifying child, the maximum credit increased from $3,618 to $3,733, and, for taxpayers with two qualifying children, the maximum credit increased from $5,980 to $6,164. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than $43,492 ($49,622 for married filing jointly) for one qualifying child, or less than $49,399 ($55,529 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from $6,728 to $6,935. For these taxpayers, earned income and AGI had to be less than $53,057 ($59,187 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 $10,300 for the year. If a taxpayer was married but didn't file a joint return, they may still have qualified to claim the EIC if they lived with a qualifying child for more than half the year and lived apart from their spouse for last 6 months of 2022 or were legally separated under written agreement and did not live in same household as their spouse. If two taxpayers could claim the same qualifying child, the taxpayer who did not claim the child was able to claim the EIC without a qualifying child.

Earned Income Credit, Refundable Portion

See "Earned Income Credit and Total Refundable Credits."

Earned Income Credit Used To Offset Income Tax Before Credits

See "Earned Income Credit and Total Refundable Credits."

Earned Income Credit Used To Offset Other Taxes

See "Earned Income Credit and Total Refundable Credits."

Education Credits

(line 29, Form 1040, and line 3, Schedule 3)

There were two education credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of these credits per student. The Lifetime Learning and American Opportunity credits were phased out for AGI between $80,000 and $90,000 ($160,000 and $180,000 for married filing jointly). A taxpayer could not take any of the credits if the taxpayer was claimed as a dependent on another return or was married filing separately.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been taken for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in postsecondary education. The Lifetime Learning credit was a maximum of 20% of the first $10,000 of eligible expenses, or $2,000 per return.

The American Opportunity credit could have been used for tuition and expenses for an undergraduate or other recognized education credential. The credit could only have been used for the first 4 years of postsecondary education, as long as the taxpayer or dependents were enrolled at least half time. The maximum credit per student was $2,500 (100% of the first $2,000 and 25% of the next $2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education, and 40% of the credit (up to $1,000) was refundable. (See also "American Opportunity Credit.") Both of these credits were calculated using Form 8863, Education Credits.

Education IRA (Coverdell Education Savings Accounts)

Taxpayers could have made nondeductible contributions up to $2,000 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified adjusted gross income between $95,000 and $110,000 (between $190,000 and $220,000 for taxpayers married filing jointly). (See also "Individual Retirement Arrangement (Deductible) Payments.")

Educator Expenses Deduction

(line 11, Schedule 1)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2022, a deduction of $250 ($500 for two educators filing jointly) of qualified expenses could have been taken, even if the taxpayer did not itemize deductions.

Employee Business Expense

See "Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials."

Employer-Provided Adoption Benefits from Form 8839 Δ

(line 1f, Form 1040)

Total employer-provided adoption benefits from Form 8839. The taxpayer was also able to exclude amounts of total employer-provided benefits shown on Form(s) W-2 if the adopted child had special needs and the adoption became final in 2022.

Estate and Trust Net Income Less Loss

See "Estate and Trust Net Income or Loss."

Estate and Trust Net Income or Loss

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed; amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed); and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property from estate or trust income. Such income (which usually makes up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 26, Form 1040)

This figure represents the total tax payments made for 2022 using Form 1040-ES, and any overpayment from the taxpayer's 2021 return that was applied to the 2022 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least $1,000 in tax for 2022, and if they expected withholding and credits to be less than the smaller of (a) 90% of the tax shown on Form 1040 for 2022, or (b) 100% of the tax shown on Form 1040 for 2021 (110% of the tax shown on Form 1040 for 2021 for taxpayers who are not farmers nor fishermen with adjusted gross income greater than $150,000 ($75,000 for married filing separately)).

Excess Advance Premium Tax Credit Repayment

(line 2, Schedule 2)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The taxpayer may have elected to have all or part of the credit paid in advance, during the year, to the insurer. Advance payments were based on an estimate of the taxpayer's income and family size for the coverage year. If advance payments of this credit were more than the premium tax credit a taxpayer could claim, the excess amount, subject to certain limitations based on household income and filing status, was reported here. This was calculated using Form 8962, Premium Tax Credit. For these statistics, this amount was excluded from "total income tax" and included instead in "all other taxes." (See also "Advance Payment of Premium Tax Credit," "Net Premium Tax Credit," "Total Premium Tax Credit," "Total Income Tax," and "All Other Taxes.")

Excess Social Security Taxes Withheld Δ

(line 11, Schedule 3)

If a taxpayer earned more than $147,000 in total wages from two or more employers in 2022, too much Social Security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. Excess FICA or RRTA tax withheld could be taken as a credit toward payment of the taxpayer's income tax or be refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Farm Net Income or Loss

(line 6, Schedule 1)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 33, Schedule F) were deducted from farm gross income (line 9, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in total rental net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they (a) received income based on crops or livestock produced by the tenant, and (b) did not manage or operate the farm to any great extent. These income and expenses were reported on Form 4835, with net income less loss then reported on Schedule E. (See also "Total Rental and Royalty Income or Loss.")

Filing Status

See "Marital Filing Status."

First-Time Homebuyer Credit Repayment

(line 10, Schedule 2)

Taxpayers claiming the first-time homebuyer credit for a home bought in 2008 generally had to begin repaying it on their 2010 return. In addition, taxpayers generally must repay any credit claimed for a home bought after 2008 if the taxpayer disposed of the home, or it ceased to be their main home during the 36-month period that began on the purchase date.

Foreign-Earned Income Exclusion Δ

(line 8d, Schedule 1)

Qualified taxpayers could exclude from total income a certain amount of foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country (claimed on Forms 2555). Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on non-excluded income using the tax tables that would have applied had the taxpayer not claimed the exclusion. Beginning in 2019, all taxpayers had to claim the foreign income exclusion on Form 2555. Furthermore, Form 2555-EZ was no longer available to make the exclusion of foreign-earned income and foreign housing cost amount.

Qualifying individuals were limited to the lesser of a $112,000 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign-earned income. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Net Income or Net Loss.")

Foreign Housing Deduction Δ

(line 24j, Schedule 1)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income (claimed on Form 2555). This deduction was limited to $33,600, with exceptions based on the location of the foreign housing. This deduction, together with the foreign-earned income exclusion, was limited to the total amount of foreign-earned income for 2022.

Foreign Tax Credit

(line 1, Schedule 3)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could either claim this credit against federal income tax liability or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2022 could be carried back 1 year and then forward 10 years. If this credit was more than $300 ($600 for married filing a joint return), the taxpayer had to file Form 1116 to get this credit.

Form 8814

See "Parents' Election To Report Child's Interest and Dividends."

Forms 1040 and 1040-SR Δ

The individual income tax system utilizes Form 1040 to collect income and tax information. Starting in 2019, Form 1040-SR, U.S. Tax Return for Seniors, was introduced. A

taxpayer born before January 2, 1958, was able to use Form 1040-SR. (The forms can be found in Section 7, 2022 Forms.) For 2022, there were three numbered schedules.

Gambling Earnings

(line 8b, Schedule 1)

Gambling earnings include proceeds from lotteries, raffles, etc., and are reported on line 8b, Schedule 1. Gambling losses were not allowed to offset winnings on line 8b. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Net Income or Net Loss.")

Gambling Loss Deduction

(included in line 16, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemized deductions. (See also "Gambling Earnings," "Total Itemized Deductions," and "Total Unlimited Miscellaneous Deductions.")

General Business Credit

(line 6a, Schedule 3)

The general business credit consists of the:

- investment credit;
- advanced manufacturing production credit;
- research credit;
- low-income housing credit (carryforward only);
- disable access credit;
- renewable electricity, clean hydrogen, refined coal, Indian coal production credit;
- Indian employment credit;
- orphan drug credit;
- new markets credit;
- small employer pension plan startup credit;
- employer-provided child care facilities and services credit;
- biodiesel and renewable diesel fuels credit;
- low-sulfur diesel fuel production credit;
- distilled spirits credit;
- nonconventional source fuel credit (carryforward only);
- energy-efficient home credit;
- energy-efficient appliance credit (carryforward only);
- alternative motor vehicle credit;
- alternative fuel vehicle refueling property credit;
- enhanced oil recovery credit;
- mine rescue team training credit;
- agricultural chemicals security credit (carryforward only);
- credit for employer differential wage payments;
- carbon dioxide sequestration credit;
- qualified plug-in electric drive motor vehicle credit;
- qualified plug-in electric vehicle credit (carryforward only);
- employee retention credit;
- new hire retention credit (carryforward only);
- credit from electing large partnerships (carryforward only); and
- oil and gas production from marginal wells credit.

Taxpayers claiming more than one of these credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100% of the first $25,000 ($12,500 for a married couple filing separately) of tax liability, and 25% of the excess over $25,000. If the current-year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

Starting in 2008, the general business credit was expanded to accommodate certain general business credits allowed against the alternative minimum tax (AMT). These credits consisted of the:

- empowerment zone employment credit;
- investment credit;
- work opportunity credit;
- alcohol and cellulosic biofuel fuels credit;
- low-income housing credit;
- renewable electricity, refined coal, and Indian coal production credit;
- credit for employer Social Security and Medicare taxes paid on certain employee tips;
- qualified railroad track maintenance credit;
- credit for small employer health insurance premiums;
- credit for increasing research activities; and
- employer credit for paid family and medical leave.

Starting in 2010, the Small Business Jobs Act of 2010 allowed general business credits for eligible small businesses to offset both the regular tax and AMT. Such eligible small business credits determined for the first tax year in 2010 are carried back 5 years. For purposes of the statistics in this publication, an eligible small business is a sole proprietorship with average gross receipts (reduced by returns and allowances) of less than $50 million for the 3-tax-year period preceding the tax year of the credits. For 2013 and forward, taxpayers could only take carryforwards of these eligible small business credits.

General Sales Tax Deduction

See "Sales Tax Deduction."

Global Intangible Low-Taxed Income Amount

(line 8o, Schedule 1)

A taxpayer who was a U.S. shareholder (including a partner of a domestic partnership) and who owned stock in one or more controlled foreign corporations had to include certain portions of their global intangible low-taxed income in gross income. This amount was calculated on Form 8992 and brought to line 8n on Schedule 1.

Health Coverage Tax Credit (formerly Health Insurance Credit) Δ

The health coverage tax credit was not extended and was not available after 2021.

Health Savings Account Deduction Δ

(line 13, Schedule 1)

A deduction for contributions to a health savings account (HSA) was limited to $3,650, or $7,300 for family coverage (claimed on Form 8889). These limits were $1,000 higher if the taxpayer was age 55 or older. A taxpayer could not contribute to an HSA starting the first month that they were enrolled in Medicare. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Home Mortgage Interest Deduction

(lines 8a+8b, Schedule A)

The total home mortgage interest deduction consists of interest paid to financial institutions on Schedule A, line 8a, and interest paid to individuals on line 8b, Schedule A. (See also "Interest Paid Deduction.")

Home Mortgage Interest Paid to Financial Institutions

(line 8a, Schedule A)

See "Home Mortgage Interest Deduction."

Home Mortgage Interest Paid to Individuals

(line 8b, Schedule A)

See "Home Mortgage Interest Deduction."

Household Employee Wages Not Reported on Form W-2 Δ

(line 1b, Form 1040)

Total wages a taxpayer received as a household employee that was not reported on Form(s) W-2. An employer wasn't required to provide a Form W-2 if wages were less than $2,400 in 2022.

Household Employment Tax Δ

(line 9, Schedule 2)

Taxpayers paying domestic employees more than $2,400 annually generally had to pay Social Security, Medicare, and federal unemployment taxes (if the pay was $1,000 or more for any quarter) for these employees by filing Schedule H, Household Employment Taxes, with their income tax return. For 2022, the rate of Social Security tax on taxable wages, including sick leave taken after March 31, 2021, and before October 1, 2021, was 6.2% each for the employer and employee or 12.4% for both. Qualified sick leave wages and qualified family leave wages for leave taken before April 1, 2021 and after March 30, 2020, were subject to the employer share of Social Security tax; therefore, the tax rate on those wages was 6.2%. The Medicare tax rate was 1.45% each. Beginning in 2013, taxpayers had to withhold a 0.9% Additional Medicare Tax from wages they paid to an employee in excess of $200,000 in a calendar year. The Additional Medicare Tax was only imposed on the employee.

Income From Form 8853 Δ

(line 8e, Schedule 1)

Included income taxpayer had from Form 8853, lines 8, 12, and 26.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits Δ

(line 18, Form 1040, minus part or all of lines 19, 20, 27, 28, and 29, minus Form 1040, Schedule 2, line 2, minus Form 1040, Schedule 3, lines 9, 13a, 13b, and 13h)

To arrive at income tax after credits, taxpayers deducted total credits (lines 19 and 20, Form 1040) from income tax before credits (line 18, Form 1040). For these statistics, tax was further reduced by the excess advance premium tax credit repayment (line 2, Schedule 2) and the portion of the earned income credit (EIC) (line 27, Form 1040), additional child tax credit (line 28, Form 1040), American opportunity credit (line 29, Form 1040), net premium tax credit (line 9, Schedule 3), regulated investment company credit (line 13a, Schedule 3), and qualified sick and family leave credits (lines 13b and 13h, Schedule 3), which did not result in a negative tax. These portions of the EIC, American opportunity credit, net premium tax credit, and regulated investment company credit, were included in the total refundable credits used to offset income tax before credits. Any tax remaining after subtraction of all credits, including the credits mentioned above, was tabulated as "income tax after credits."

Income Tax Before Credits

(line 18, Form 1040)

In this report, this amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D tax worksheet, foreign-earned income worksheet, Schedule J, Income Averaging for Farmers and

Fishermen, or Form 8615, plus Form(s) 8814 (line 16 (1), Form 1040), any additional taxes from Form 4972 (line 16(2), Form 1040), 962 election (line 16(3), Form 1040), the alternative minimum tax (line 1, Schedule 2), and the excess advance premium tax credit repayment (line 2, Schedule 2). If income included any repatriated (Section 965) income, some taxpayers deducted the amounts deferred to other tax years from income tax before credits. (See also "Repatriated Deferred Income.")

Income Tax Withheld

(line 25d, Form 1040)

"Income tax withheld" included amounts deducted from salaries, wages, and tips, as reported on Form W-2; amounts deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and amounts withheld from distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 28% was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Income Tax Withheld from Form 1099

(line 25b, Form 1040)

"Income tax withheld from Form 1099" included amounts deducted from dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income received on Form(s) 1099-R.

Income Tax Withheld from Other Forms

(line 25c, Form 1040)

"Income tax withheld from Other Forms" included amounts withheld on Forms W-2G, Form 8959, Schedule K-1, Form 1042-S, Form 8805, or Form 8288-A. Taxpayers should attach the form to their return.

Income Tax Withheld from W-2

(line 25a, Form 1040)

"Income tax withheld from W-2" included amounts deducted from salaries, wages, and tips, as reported on Form W-2.

Individual Retirement Arrangement (Deductible) Payments Δ

(line 20, Schedule 1)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans available: the education IRA and the Roth IRA. Information on these two IRAs can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between $109,000 and $129,000 of modified adjusted gross income (AGI) for married persons filing jointly and surviving spouses; between $68,000 and $78,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between $0 and $10,000 for married filing separately taxpayers living together. 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 modified AGI of $204,000 and $214,000. Deductible contributions could be subtracted from the employee's total income in arriving at AGI.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of (a) the individual's taxable compensation for the year, or (b) $6,000 ($7,000, if age 50 or older). Married couples filing a joint return could contribute up to $6,000 ($7,000, if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to $12,000 ($14,000, if age 50 or older) for a year.

Unless they were disabled or affected by COVID-19 (the latter provision was added in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)), taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 72, taxpayers were required to begin withdrawals. The age 72 requirement was increased from 70½ by the Secure Act enacted on December 20, 2019. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to $10,000 from traditional or Roth IRAs if the distributions were used to buy, build, or rebuild a qualified first home. Beginning for 2021, the additional tax on early distributions didn't apply to qualified disaster distributions, including 2020 coronavirus-related distributions. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to a health savings account. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions

(line 4b, Form 1040)

Starting in 2019, the Individual Retirement Arrangement and pensions and annuities were separated into different lines on Form 1040 as in Tax Year 2017 and prior. In 2018, the Individual Retirement Arrangement and pensions and annuities were combined into one line. Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's

total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed nondeductible IRA contributions, distributions from a Roth IRA, distributions made to the taxpayer's health savings account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 72 when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that would have been reported in income if a withdrawal from this IRA had been made. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Starting in 2010, the $100,000 modified adjusted gross income limit on rollovers and conversions from eligible retirement plans to Roth IRAs was eliminated. Also, married taxpayers filing separately were allowed to roll over or convert amounts to a Roth IRA.

Interest on Deferred Tax on Gain from Certain Installment Sales

(line 15, Schedule 2)

Interest on the deferred tax on gain from certain installment sales with a sales price that was over $150,000 under section 453A(c).

Interest Paid Deduction Δ

(line 10, Schedule A, including lines 8e and 9)

The rules for deducting home mortgage interest for 2022 were that (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible; (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was $750,000 or less ($375,000 for married filing separately); and (3) taxpayers could no longer deduct any of the interest on home equity loans on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains or qualified dividends that were taxed on the capital gains tax rates. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Taxpayers could include in interest deductible points, which were points not reported on Form 1098.However, for 2022, taxpayers could no longer deduct mortgage insurance premiums for mortgage insurance contracts.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 9, Schedule A)

See "Interest Paid Deduction" and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Limitation on Business Losses Δ

(line 8p, Schedule 1)

Taxpayers had their business losses limited to their total gross income and gains attributable to those trades or businesses plus $270,000 (or $540,000 in the case of a joint return). The excess amount was reported as other income on Form 1040, Schedule 1, and could be treated as net operating loss for the following tax year. This limitation was calculated on Form 461.

Limited State and Local Taxes

(line 5e, Schedule A)

The deduction for State and local income, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 for married filing separately).

Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior-year Schedule D that are not included in taxable income are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Marginal Tax Rates

"Marginal tax rate" as cited in this publication is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of alternative minimum tax, Net Investment Income Tax, or tax credits. Also, for some taxpayers, the statutory marginal tax rate may differ from the effective marginal tax rate. For example, extra income received by certain taxpayers resulted in the phase-out of deductions and credits (i.e., student loan interest deduction, education credit, etc.). Therefore, an extra $1 of income could have added more than $1 of taxable income. While this taxpayer could face a statutory marginal tax rate of 37.0%, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also "Tax Generated.")

Marital Filing Status

(header, Form 1040)

The five marital filing status classifications were:

(1) single person (not head of household or surviving spouses);

(2) married person filing jointly;

(3) mrried person filing separately;

(4) head of household; and

(5) surviving spouse.

Marital filing status was usually determined as of the last day of the tax year. The exception was that, if a spouse died during the tax year, the surviving spouse was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers with a qualifying dependent whose spouse died in 2020 or 2021. Starting in 2013, if a taxpayer had a same-sex spouse and had been legally married in a State (or foreign country), the taxpayer and his or her spouse generally had to use the married filing jointly or married filing separately filing status.

Medical and Dental Expenses

(line 1, Schedule A)

See "Medical and Dental Expenses Deduction."

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included non-reimbursed payments made for the diagnosis, treatment, or prevention of disease, or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5% of adjusted gross income in 2022. Amounts paid for medicine and drugs were deductible only if they were available by prescription only, or they were for insulin. Taxpayers could deduct costs for transportation to obtain medical care, and also a maximum of $50 per day for certain lodging expenses incurred while traveling to obtain medical care. Capture of data for these lines was limited to those taxpayers that had a value on line 4, medical and dental expenses deduction. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation

(line 3, Schedule A)

This was equal to 7.5% of adjusted gross income. (See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions.")

Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

Minimum Tax Credit

(line 6b, Schedule 3)

See "Prior-Year Minimum Tax Credit."

Miscellaneous Deductions Other Than Gambling

(included in line 16, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Total Unlimited Miscellaneous Deductions" and "Total Itemized Deductions.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current-year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, Parents' Election To Report Child's Interest and Dividends, attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 10-percent rate, as well as the parent's taxable income.

For prior-year returns included in the 2022 statistics, a modified taxable income was calculated by using the tax rate schedule for 2022 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported. The same was done for returns that used the foreign-earned income worksheet, Schedule J, Income Averaging for Farmers and Fishermen, 962 election, or had any tax from repatriated (Section 965) income deferred to other tax years when reporting income tax before credits. In most cases, a person who had no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to $4 of taxable income but have no modified taxable income, because the tax reported would be zero. The exception is for certain taxpayers who only have income taxed at the long-term capital gains rates, and that income is less than the cutoff for the beginning of the 22-percent tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0%.

Mortgage Insurance Premiums Δ

The election to deduct qualified mortgage insurance premiums didn't apply for tax years beginning after December 31, 2021.

Mortgage Interest Credit

(line 6g, Schedule 3)

Taxpayers could claim this credit only if they were issued a qualified Mortgage Credit Certificate (MCC) by a State or

local governmental unit. This credit was calculated by using Form 8396, Mortgage Interest Credit.

Net Investment Income Tax

(line 12, Schedule 2)

Beginning in 2013, taxpayers may have been subject to a Net Investment Income Tax (NIIT). The NIIT is 3.8% of the smaller of a taxpayer's net investment income or the excess of a taxpayer's modified adjusted gross income over $200,000 for single or head of household ($250,000 for married filing jointly or qualifying widow(er), or $125,000 for married filing separately). For these statistics, the NIIT was excluded from "All Other Taxes" and instead included in "Total Income Tax." The NIIT was calculated on Form 8960, Net Investment Income Tax—Individuals, Estates, and Trusts.

Net Long-Term Adjustment

(lines 8b(g)-10(g), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Long-Term Capital Gain or Loss

(line 15, Schedule D)

This includes gain or loss from sales of capital assets, gain or loss from other forms, gain or loss from a partnership/S corporation, estates and a trust held more than 1 year, and capital gain distributions less any long-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

Net Long-Term Cost or Basis

(lines 8a(e)-10(e), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252; and
- Long-term gain or loss from Forms 4684, 6781, and 8824.

See "Sales of Capital Assets, Net Gain or Loss."

Net Long-Term Gain or Loss from Partnership/S Corporation

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Long-Term Capital Gain or Loss."

Net Long-Term Gain or Loss from Sales of Capital Assets

(lines 8a(h)-10(h), Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than 1 year. Starting in 2013, taxpayers could combine certain transactions on line 8a of Schedule D without completing Form 8949. Taxpayers must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayers did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on line 8a, taxpayers had to report these on Form 8949, Sales and Other Dispositions of Capital Assets, separated into three categories: transactions reported on Form 1099-B with basis reported to the IRS, transactions reported on Form 1099-B but with basis not reported to the IRS, or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions' net long-term sales price, cost or basis and adjustments to gain or loss on lines 8b through 10 of Schedule D. (See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Long-Term Capital Gain or Loss.")

Net Long-Term Sales Price

(lines 8a(d)-10(d), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Operating Loss

(line 8a, Schedule 1)

"Net operating loss" was the excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the adjusted gross income for the current year and carried forward up to 20 years. (See also "Other Net Income or Net Loss.")

Net Premium Tax Credit

(line 9, Schedule 3)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The American Rescue Plan Act of 2021, passed on March 11, 2021, expanded the PTC by eliminating the limitation that a taxpayer's household income may not exceed 400% of the Federal Poverty Line and generally increased the credit amounts. In addition, in 2021, if a taxpayer received unemployment compensation, they were generally eligible to claim the PTC if they met the other requirements. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a net premium (refundable) tax credit.

If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. These calculations were made using Form 8962, Premium Tax Credit. (See also "Advance Payment of Premium Tax Credit," "Excess Advance Premium Tax Credit Repayment," "Total Premium Tax Credit," and "Total Refundable Credits.")

Net Short-Term Adjustment

(lines 1b(g)-3(g), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

Net Short-Term Capital Gain or Loss

(line 7, Schedule D)

This included gain or loss from sales of capital assets; gain or loss from other forms; and gain or loss from a partnership/S corporation, estates, and trusts held 1 year or less, minus any short-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

Net Short-Term Cost or Basis

(lines 1a(e)-3(e), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

Net Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252; and
- Short-term gain or loss from Forms 4684, 6781, and 8824.

(See "Sales of Capital Assets, Net Gain or Loss.")

Net Short-Term Gain or Loss from Partnership/S Corporation

(line 5, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Short-Term Capital Gain or Loss."

Net Short-Term Gain or Loss from Sales of Capital Assets

(lines 1a(h)-3(h), Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held 1 year or less. Starting in 2013, taxpayers could combine certain transactions on line 1a of Schedule D without completing Form 8949. A taxpayer must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayer did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on line 1a, taxpayers had to report these on Form 8949, Sales and Other Dispositions of Capital Assets, separated into three categories: transactions reported on Form 1099-B with basis reported to the IRS, transactions reported on Form 1099-B but with basis not reported to the IRS, or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions' net short-term sales price, cost or basis, and adjustments to gain or loss on lines 1b through 3 of Schedule D. (See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Short-Term Capital Gain or Loss.")

Net Short-Term Sales Price

(lines 1a(d)-3(d), Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; see also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total current-year passive losses (lines 1b+2b) and were limited to zero.

Nonrefundable Education Credits

(line 3, Schedule 3)

See "Education Credits."

Nontaxable Amount of Medicaid Waiver Payments Included on Form 1040 Δ

(line 8s, Schedule 1)

Amount of nontaxable Medicaid waiver payments a taxpayer received for caring for someone living in the taxpayer's home. See "Other Net Income or Net Loss."

Nontaxable Combat Pay Election

(line 1i, Form 1040)

Members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized because of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the earned income credit and additional child tax credit purposes.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

One-Half of Self-Employment Tax

See "Deductible Part of Self-Employment Tax."

Ordinary Dividends
(line 3b, Form 1040)
See "Dividends."

Other Adjustments
(line 25, Schedule 1)
See "Statutory Adjustments."

Other Income Less Loss
See "Other Net Income or Net Loss."

Other Net Income or Net Loss
(line 9, Schedule 1)

Included in "other income" were items such as gambling earnings, cancellation of debt, taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer's qualified higher education expenses), taxable distributions from Archer medical savings, Health Savings and ABLE accounts, prizes, awards, jury duty pay, Alaska permanent fund dividends, prizes and awards, activity not engaged in for profit income, certain stock options, rental profit of personal property if not in the business of renting such property, Olympic and Paralympic medals and USOC prize money, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children's interest and nonqualified dividends (including Alaska permanent fund dividends) from Form 8814, taxpayers' pro rata share of controlled foreign corporation income, global intangible low-taxed income amount, limitation on business losses, scholarships and fellowship grants not reported on W-2's, pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan, wages earned while incarcerated, and any other income subject to tax for which no specific line was provided on the return form. Any "net operating loss" in an earlier year (that was carried forward and deducted for 2022) or foreign-earned income exclusions were entered as a negative amount on lines 8a and 8d respectively, by the taxpayer. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount).Also, nontaxable Medicaid waiver payments included on wages lines 1a or 1d were also enteredaa as a negative amount on line 8s.

Other Payments
(line 13z, Schedule 3)

"Other payments" is a residual category included in the total of "tax payments," but not shown separately. (See also "Tax Payments,")

Other Tax Credits
(line 6z, Schedule 3)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes
(line 17z, Schedule 2)
See "All Other Taxes."

Other Taxes Deduction
(line 6, Schedule A)

"Other taxes" consisted of any deductible tax other than State and local income taxes, real estate taxes, and personal property taxes. One example is taxes paid to a foreign country or U.S. possession. (See also "Taxes Paid Deduction.")

Other Than Cash Contributions
(line 12, Schedule A)
See "Contributions Deduction."

Overpayment
(line 34, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion" of the refundable credits. An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2023 Estimated Tax" and "Refund.")

Overpayment Refunded
(line 35a, Form 1040)
See "Overpayment" and "Refund."

Parents' Election To Report Child's Interest and Dividends Δ
(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 19 (or under 24 if full-time student) at the end of 2022;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2022 that was less than $11,500;
- did not file a joint return;
- had no estimated tax payments for 2022;
- did not have any overpayment of tax shown on his or her 2021 return applied to the 2022 return; and
- had no federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

(See also "Modified Taxable Income," "Income Tax Before Credits," and "Other Net Income or Net Loss.")

Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or Loss."

Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnerships, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and nonpassive partnership and S Corporation activities. Passive losses were limited to the amount that could offset passive income.

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity), qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

Payments to a Keogh Plan

(line 16, Schedule 1)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan and to deduct all or part of such contributions in computing adjusted gross income. The deductible amount was based on net earnings from self-employment.

Payment with Request for Extension of Filing Time

(line 10, Schedule 3)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. The extension granted the taxpayer additional time to file a tax return but did not extend the time for paying the expected tax. Full payment of any tax due had to be made with the application for extension.

Penalty on Early Withdrawal of Savings

(line 18, Schedule 1)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Penalty Tax on Qualified Retirement Plans

(line 8, Schedule 2)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59½ or disabled, they were subject to a penalty tax equal to 10% of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 72 had to pay a 50-percent excise tax on the excess accumulation. Contributions to an IRA in excess of the legal limitation for the year (the lesser of $6,000, $12,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6% of the excess contribution. If the taxpayer(s) were over 50, these limits were $1,000 higher per taxpayer. A taxpayer, if required, filed a Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, to report these withdrawals and calculate any tax penalty.

Pension or Annuity from Nonqualified Deferred Compensation Plan or Section 457 Plan Δ

(line 8t, Schedule 1)

Amount the taxpayer received as a pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental 457 plan. The amount could have been shown in box 11 of Form W-2, or if box blank, taxpayer could have contacted employer for amount.

Pensions and Annuities

(lines 5a and 5b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or financed in part (a contributory plan) or in whole (a noncontributory plan) through employer contributions.

Since a noncontributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was included on lines 5a and 5b. For the taxpayer who participated in a contributory

retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 5a of Form 1040. The taxable portion was computed on a separate worksheet and entered on line 5b.

Personal Property Taxes Deduction

(line 5c, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 38, Form 1040)

If a return showed taxes of $1,000 or more owed on line 37 (tax due at time of filing) and this amount was more than 10% of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability. Also, taxpayers could owe a penalty if they underpaid their 2022 estimated tax liability for any payment period. Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, was used to determine the amount of a penalty, if any. For 2022, paid sick leave and paid family leave credits equal to what a taxpayer was required to provide to employees for qualified sick leave wages and qualified family leave wages could reduce payments of estimated income taxes by the amounts of credits.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Prior-Year Minimum Tax Credit

(line 6b, Schedule 3)

A minimum tax credit could be taken for 2022 by certain taxpayers who paid alternative minimum tax for 2021 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2022, the excess could be carried forward to later years. Beginning in 2013, a refundable credit was no longer available to taxpayers with a credit carryforward from earlier years.

Qualified Business Income Deduction Δ

(line 13, Form 1040)

A taxpayer was able to deduct up to 20% of qualified business income from a qualified trade or business, plus 20% of qualified REIT (real estate investment trust) dividends and qualified PTP (publicly traded partnership) income. The deduction could have been taken in addition to a standard deduction or itemized deductions. The simplified worksheet for a taxpayer to figure the qualified business income deduction was Form 8995, Qualified Business Income Deduction Simplified Computation. If the taxpayer didn't meet the taxable income requirements (more than $170,050 if single and $340,100 for married filing jointly) to file a Form 8995 or was a patron in a specified agricultural or horticultural cooperative, the taxpayer used Form 8995-A, Qualified Business Income Deduction.

Qualified Dividends

(line 3a, Form 1040)

See "Dividends."

Qualified Electric Vehicle Credit

(line 6i, Schedule 3)

Taxpayers could have only claimed this credit if they had any qualified electric vehicle passive activity credits from prior years that were allowed for the current tax year. This credit was calculated first on Form 8582-CR and then on Form 8834.

Qualified Plug-In Electric Vehicle Credit

(line 6f, Schedule 3)

Taxpayers could have claimed this credit for any nondepreciable qualified plug-in electric vehicle placed in service during the tax year. A qualified plug-in electric vehicle is generally any vehicle that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source. This credit was calculated by using Form 8936 and brought to line 6f, Schedule 3, for personal use of a vehicle. Any credit for business use of a vehicle was brought to Form 3800, General Business Credit.

Qualified Sick and Family Leave Credit for Leave Taken After March 31, 2021

(line 13h, Schedule 3)

The American Rescue Plan Act of 2021, enacted on March 11, 2021, provided certain self-employed individuals the opportunity to claim credits for up to 10 days of "paid sick leave," and up to 60 days of "paid family leave," if they were unable to work or telework due to circumstances related to coronavirus. Also, if the taxpayer(s) paid household employment taxes, they could claim a credit for qualified sick and family leave wages due to reasons related to coronavirus. These Schedule H filers and self-employed individuals claimed these credits for the period beginning on April 1, 2021, and ending September 30, 2021.

Qualified Sick and Family Leave Credit for Leave Taken Before April 1, 2021

(line 13b, Schedule 3)

The Families First Coronavirus Response Act (FFCRA) helped self-employed individuals and taxpayers who paid household employment taxes who were affected by coronavirus. The FFCRA provided paid sick leave and paid family leave credits equivalent to those that employers were required

to provide their employees for qualified sick leave wages and qualified family leave wages paid during the period beginning April 1, 2020, and ending December 31, 2020. This credit was extended under the American Rescue Plan Act of 2021 for wages paid in 2022 for leave taken after March 31, 2020 and before April 1, 2021.

Real Estate Taxes

(line 5b, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used for a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deduction.")

Recapture Taxes

(lines 16 and 17a, Schedule 2)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also, tax from recapture of an education credit, the low-income housing credit, the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, the alternative motor vehicle credit, the alternative fuel vehicle refueling credit, and the qualified plug-in electric drive motor vehicle credit, recapture of federal mortgage subsidy, and COBRA premium assistance were reported here.

Refund

(line 35a, Form 1040)

A tax refund included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 36, Form 1040)

See "Credit to 2023 Estimated Tax."

Refundable Credits

See "Total Refundable Credits."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the IRS were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, then the returns were not considered as having regular tax computations.

Rent Net Income Less Loss

See "Rent Net Income or Net Loss."

Rent Net Income or Net Loss

(line 21, Schedule E, columns A, B, and C)

Rent net income or net loss was determined by deducting from gross rent the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In these statistics, total rental net loss includes passive losses that were not deductible in figuring adjusted gross income. (See also "Passive Activity Losses" and "Total Rental and Royalty Income or Loss in AGI.")

Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Future Installments

(line 13f, Schedule 3)

Taxpayers were allowed to make payments for the Section 965 net tax liability portion of their overall income tax liability over annual installments. The amount deferred was reported on line 13f, Schedule 3, as a credit against total taxes.

Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Income

(included in line 8z, Schedule 1)

A taxpayer who owned (directly or indirectly) certain foreign corporations may have had to include certain deferred foreign income on their individual income tax returns. The taxpayer may have paid the entire amount of tax due with respect to this deferred foreign income in 2022 or elected to make payments in eight installments, or in the case of certain stock owned through an S corporation elect to have deferred payment until the occurrence of a triggering event. The income was included on line 8z, Schedule 1, other net income or loss.

Residential Energy Credits Δ

(line 5, Schedule 3)

The residential energy credit consisted of the energy efficient home improvement credit and the residential clean energy efficient credit. For the energy efficient home improvement credit, taxpayers were able to take a credit of 10% of the costs paid or incurred in 2022 for qualified energy-efficient improvements and residential energy property. The energy

efficient home improvement credit was limited to a lifetime total of $500. For the residential clean energy efficient credit, taxpayers could have taken a credit of 30% of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property. Both of these are calculated using Form 5695, Residential Energy Credits.

Retirement Savings Contribution Credit (Saver's Credit) Δ

(line 4, Schedule 3)

A taxpayer could take a credit of up to $1,000 ($2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to $34,000 ($51,000 for head of household, $68,000 for married filing jointly). This credit was calculated by using Form 8880.

Roth IRA Δ

(lines 16-25, Form 8606)

Similar to traditional IRAs, Roth IRAs were generally used for retirement. Unlike with traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from a Roth IRA were tax- exempt. The contribution limit for Roth IRAs was the lesser of $6,000 ($7,000 for age 50 or older), $12,000, $13,000, or $14,000 (depending on whether none, one, or two of the taxpayers were age 50 or older and married filing jointly), or the individual's taxable compensation, unless the taxpayer contributed to both Roth and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified adjusted gross income (AGI) between $204,000 and $214,000, married taxpayers filing separately and living with their spouses with modified AGI between $0 and $10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between $129,000 and $144,000. Roth IRA contributions could be made after the taxpayer reached the age of 72. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals. When a taxpayer converted an amount from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. (See also "Individual Retirement Arrangement Taxable Distributions.")

Royalty Net Income Less Loss

See "Royalty Net Income or Net Loss."

Royalty Net Income or Net Loss

(line 21, Schedule E, columns A, B, and C)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Internal Revenue Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rental and Royalty Net Income or Loss.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages Δ

(line 1z, Form 1040)

Salaries and wages, as reported on the tax return, were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages,including W-2 wages, household employee wages and wages from Form 8919 ;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain nonmonetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- medicaid waiver payments;

- strike or lockout benefits;
- employer-provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for these statistics.

Sales of Capital Assets, Net Gain or Loss

(line 7, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples include homes, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long term or short term: If the holding period was 1 year or less, the asset was considered short term; otherwise, it was considered long term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long term. Short-term capital gains were taxed at ordinary rates.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short term or long term, was included in adjusted gross income (AGI).

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss included in AGI was limited to the smaller of the actual net capital loss or $3,000 ($1,500 for married persons filing separately). Any excess capital losses over the $3,000 limit could be carried over to subsequent tax years. (See "Long-Term Loss Carryover" and "Short-Term Loss Carryover.")

The maximum rate for most long-term net capital gains was 20% for taxpayers in the top ordinary income brackets. For taxpayers between the 12-percent ordinary income bracket and part of the 35% bracket, the capital gain rate was 15%, and for taxpayers in the 12-percent ordinary income bracket or lower, the capital gain rate was 0%. Collectible gains and up to 50% of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 0%, 15%, 20%, 25%, or 28%. Taxpayers were generally able to exclude from income up to $250,000 ($500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain Less Loss

(line 4, Schedule 1)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

(1) certain depreciable, depletable, and real business property;

(2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;

(3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and

(4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, Sales of Business Property. In some cases, these gains and losses were reported on Form 4684, Casualties and Thefts, and then brought to line 14 of Schedule 4797, or if Form 4797 was not otherwise required, brought directly to line 4, Schedule 1.

Sales Tax Deduction

(line 5a, Schedule A)

Taxpayers could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

Saver's Credit

See "Retirement Savings Contribution Credit."

Schedule D Capital Gain Distributions

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Self-Employed Health Insurance Deduction

(line 17, Schedule 1)

Self-employed persons or owners of more than 2% of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of adjusted gross income, up to 100% of the amount paid for health insurance for themselves and their families.

Self-Employed Pension Plans (SEP), Savings Incentive Match Plan for Employees (SIMPLE), and Qualified Plans

See "Payments to a Keogh Plan."

Self-Employment Tax Δ

(line 4, Schedule 2)

All net earnings greater than $400 ($108.28 for church employees) were subject to the self-employment tax. The ceiling for the Social Security tax on taxable self-employment income for 2022 was $147,000. The limit did not apply for purposes of the Medicare tax. This tax was calculated on Schedule SE.

Beginning in 2013, the self-employment tax rate reverted to 15.3% from 13.3%. The Medicare portion of the self-employment tax remained at 2.9%, while the Social Security portion was increased to 12.4% from 10.4%. Also beginning in 2013, a 0.9% Additional Medicare Tax applied to self-employment income above $200,000 for single, head of household, or qualifying widow(er) ($250,000 for married filing jointly or for married filing separately). (See also "Total Tax Liability")

Short-Term Loss Carryover

(line 6, Schedule D)

These are short-term capital losses from the prior-year Schedule D that were carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Size of Adjusted Gross Income

(line 11, Form 1040)

The amount of adjusted gross income (AGI) reported by the taxpayer on the return was the basis for classifying data by size of AGI. Returns without positive AGI, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income-size class. (See "Adjusted Gross Income Less Deficit.")

Social Security and Medicare Tax on Unreported Tip Income

(line 5, Schedule 2)

Cash tips amounting to $20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, Social Security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the Social Security and Medicare tax, the amount of uncollected Social Security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the Social Security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Social Security and Medicare Taxes Δ

For 2022, the maximum wage subject to Social Security tax was $147,000. All wages were subject to Medicare tax. Beginning in 2013, the Social Security tax reverted to 6.2% from 4.2%. The Medicare tax portion remained at 1.45%. Also beginning in 2013, a 0.9% Additional Medicare Tax applied to Medicare wages, railroad retirement compensation, and self-employment income above $200,000 for single, head of household, or qualifying widow(er) ($250,000 if married filing jointly or if married filing separately).

Social Security Benefits

(lines 6a and 6b, Form 1040)

"Social Security benefits" included any monthly benefit under Title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a Social Security benefit. Social Security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total Social Security benefits exceeded certain levels. The maximum taxable amount was up to 85% of the net Social Security benefits received. Social Security benefits received were reported on line 6a, Form 1040, and the taxable portion was reported on line 6b. If taxpayers met the requirements for filing a tax return, they were required to report gross Social Security benefits on line 6a even if the taxpayers had no taxable Social Security benefits.

Standard Deduction Δ

(included in line 12, Form 1040)

For 2022, the basic standard deduction was increased for all filers. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $1,400 or $1,750, based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below:

Single

Basic deduction of $12,950;

Each taxpayer 65 or over or blind was allowed an additional $1,750 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of $25,900;

Each taxpayer 65 or over or blind was allowed an additional $1,400 deduction each for age and blindness.

Married, filing separately

Basic deduction of $12,950;

Each taxpayer 65 or over or blind was allowed an additional $1,400 deduction each for age and blindness.

Head of household

Basic deduction of $19,400;

Each taxpayer 65 or over or blind was allowed an additional $1,750 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of $1,150 or the dependent's earned income plus $400 (but not more than the regular standard deduction amount).

In these statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State and Local Income Taxes

(included in line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income taxes withheld from their salary during 2022, had paid state and local income taxes directly during 2022 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(line 5a, Schedule A)

This is the total of "State and local income taxes" or "sales tax deduction." The taxpayer could elect to use either, but not both.

State Income Tax Refund

(line 1, Schedule 1)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2022 that was paid or deducted before 2022, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local income taxes had previously resulted in a tax benefit.

Statutory Adjustments Δ

(lines 11-26, Schedule 1)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2022, statutory adjustments included educator expenses; certain business expenses of reservists, performing artists, and fee-basis government officials; health savings account deductions; moving expenses for members of the Armed Forces; the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension, and the self-employed health insurance deduction; penalty on early withdrawal of savings; alimony paid; payments to an IRA; student loan interest deductions; Archer medical savings account deductions; and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay, deductible expenses related to income of personal property, nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money, the forestation/reforestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the "other adjustments" category in the statistics.

Student Loan Interest Deduction Δ

(line 21, Schedule 1)

For 2022, eligible taxpayers were allowed to deduct up to $2,500 for interest paid on qualified higher-education loans. The deduction was phased out for taxpayers with modified adjusted gross income between $70,000 to $85,000 ($145,000 to $175,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 37, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(included in line 17a, Schedule 2)

See "Recapture Taxes."

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2022 were 10, 12, 22, 24, 32, 35, and 37%. The 10-percent bracket applied to taxable income equal to or below $10,275 for single filers and married persons filing separately, $20,550 for joint filers or surviving spouses, and $14,650 for heads of household. The 12-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below $41,775 for single filers and married persons filing separately, $83,550 for joint filers or surviving spouses, and $55,900 for heads of household. The 22-percent tax bracket applied to taxable income in excess of the 12-percent bracket ceiling and equal to or below $89,075 for single filers and married persons filing separately, $89,050 for heads of households, and $178,150 for joint filers or surviving spouses. The 24-percent tax rate applied to taxable income in excess of the 22-percent tax bracket ceiling and equal to or below $170,050 for single filers and married persons filing separately, and head of households, and $340,100 for joint filers or surviving spouses. The 32-percent tax rate applied to taxable income in excess of the 24-percent tax bracket ceiling and equal to or below $215,950 for single filers, married persons

filing separately, and heads of households, and $431,900 for joint filers or surviving spouses. The 35-percent tax rate applied to taxable income in excess of the upper boundary for the 32-percent tax bracket ceiling equal to or below $539,900 for single filers and heads of households, $323,925 for married filing separately, and $647,850 for joint filers or surviving spouses. The 37-percent tax rate applied to taxable income in excess of the upper boundary for the 35-percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a full-time student, had investment (unearned) income that exceeded $2,500, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded $2,500 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of $2,500 was included on either line 9, Form 1040, Schedule 1, or in the case of capital gain distributions on either line 7, Form 1040, or line 13, Schedule D, or qualified dividends on lines 3a and 3b, Form 1040. The remaining investment income that was more than the $1,150 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 16, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments

(lines 25a-d, Form 1040; lines 10, 11, 12, and 13z, Schedule 3)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

(1) income tax withheld, including backup withholding;

(2) estimated tax payments (including those from overpayment on the 2021 return);

(3) payment with request for extension of filing time;

(4) excess Social Security, Medicare, or railroad retirement tax withheld;

(5) credit for tax on certain gasoline, fuel, and oil; and

(6) other payments.

Each of the above is described under a separate heading in this section.

Although the earned income credit, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, and qualified sick and family leave credits were included with tax payments on the tax return itself (lines 27, 28, and 29, Form 1040; 9, 13a, 13b, and 13h, Schedule 3), for the statistics they are treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit," "Additional Child Tax Credit," "Education Credits," "Net Premium Tax Credit," "Credit from Regulated Investment Companies," "Qualified Sick and Family Leave Credit After March 31, 2021," and "Qualified Sick and Family Leave Credit Before April 1, 2021,.").

Tax Penalty

(line 38, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(lines 25a-d, Form 1040)

See "Income Tax Withheld."

Taxable and Nontaxable Returns Δ

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax." Some returns classified as "nontaxable" may have had a liability for other taxes, such as excess advance premium tax credit (APTC) repayment, self-employment tax, uncollected employee Social Security and Medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, section 72 penalty taxes, household employment taxes, Additional Medicare Taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification, since four of the above taxes were considered Social Security (rather than income) taxes, and the remaining ones either were based on prior-year income or were penalty taxes. The APTC repayment was not an income tax but a repayment of money previously advanced to taxpayers for paying for health insurance purchased on a health care exchange. Net Investment Income Tax from Form 8960 was added to income tax after credits to create income tax.

For this report, the earned income credit, additional child credit, American opportunity credit, premium tax credit, regulated investment company credit, and qualified sick and family leave credits are treated first as an amount used to offset income tax before credits. Since they were refundable, they were subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the refundable credits when the refundable credits equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also "Total Income Tax.")

Taxable Dependent Care Benefits from Form 2441 Δ

(line 1e, Form 1040)

Taxable dependent care benefits from Form 2441, line 26. The dependent care benefits were shown on Form(s) W-2, box 10, however the taxpayer could possibly exclude part or all of the benefits.

Taxable Income

(line 15, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any qualified business income deduction and either total itemized deductions or the standard deduction, including the charitable contribution for those taxpayers taking the standard deduction. (See "Modified Taxable Income.")

Taxable Interest Received

(line 2b, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 2a of Form 1040. It was not included in the taxpayer's income for tax purposes. If taxable interest exceeded $1,500, the taxpayer had to fill out Schedule B to supply the details for taxable interest. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions

(line 4b, Form 1040)

See "Individual Retirement Arrangement (Deductible) Payments."

Taxable Net Capital Gain

(line 16, Schedule D, included in line 7, Form 1040)

See "Sales of Capital Assets, Net Gain or Loss."

Taxable Net Capital Loss

(line 21, Schedule D, included in line 7, Form 1040)

See "Sales of Capital Assets, Net Gain or Loss."

Taxable Pensions and Annuities

(line 5b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits

(line 6b, Form 1040)

See "Social Security Benefits."

Taxes from Special Computation

(line 16(2), Form 1040)

Taxes from special computation are the additional taxes from lump-sum distributions on Form 4972, Tax on Lump-Sum Distributions.

Taxes Paid Deduction

(lines 5-7, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. The deduction for state and local income and real estate, sales, and property taxes was limited to a combined, total deduction of $10,000 ($5,000 for married filing separately). Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. However, foreign real estate taxes were no longer deductible. Also, federal taxes were not deductible. Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Tax-Exempt Interest

(line 2a, Form 1040)

Tax-exempt interest included interest on certain state and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of Social Security benefits.

Tip Income Not Reported on Form W-2 Wages Δ

(line 1c, Form 1040)

Total tip income that was not reported on Form 1040, line 1a. Included any tip income the taxpayer didn't report to employer or allocated tips shown in box 8 of Form(s) W-2 unless taxpayer showed the unreported tips were less than amount in box 8. Also, included the value of noncash tips taxpayer received such as tickets, passes, or other items of value.

Total Additional Social Security and Medicare Tax

(line 7, Schedule 2)

"Total additional Social Security and Medicare tax" was the sum of Social Security and Medicare tax on unreported tip income and uncollected Social Security and Medicare tax on wages.

Total Additional Taxes
(line 18, Schedule 2)

"Total additional taxes" was the sum of all other additional taxes on lines 17a through 17z, Schedule 2.

Total Income
(line 9, Form 1040)

"Total income" was the sum of the individual income items (lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8) before adjustments.

Total Income Tax
(line 22, Form 1040 – any excess advance premium tax credit (APTC) repayment on line 2, Schedule 2, + any Net Investment Income Tax on line 12, Schedule 2, + any Form 4970 tax on line 17l, Schedule 2 - line 27, Form 1040 - line 28, Form 1040 - line 29, Form 1040 - line 13a, Schedule 3 - line 13b, Schedule 3 - line 13f, Schedule 3 - line 13h, Schedule 3)

"Total income tax" was the sum of income tax after credits (including the subtraction of the excess APTC repayment, earned income credit, additional child tax credit, American opportunity credit, regulated investment company credit, and qualified sick and family leave credits) less any deferred tax on repatriated (965) income plus the Net Investment Income Tax from Form 8960 and the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. This amount was limited to zero. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Income Tax Minus Refundable Credits

"Total income tax minus refundable credits" was the sum of total income tax minus the part of refundable credits used to offset other taxes and the refundable part of the credits. This amount can be negative.

Total Itemized Deductions∆
(included in line 12, Form 1040)

Itemized deductions from adjusted gross income (AGI) could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. For 2022, taxpayers could no longer deduct mortgage insurance premiums for mortgage contracts. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several States were required to itemize deductions on their federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive AGI.

Total Mortgage Interest and Points
(line 8e, Schedule A)

"Total mortgage interest and points" was the sum of home mortgage interest paid to individuals, interest paid to financial institutions, and deductible points. (See also "Home Mortgage Interest Deduction," and "Deductible Points.")

Total Nonrefundable Credits
(line 8, Schedule 3)

Total nonrefundable credits is the sum of all the Part I nonrefundable credits on Schedule 3, lines 1 through 5 and line 7.

Total Pensions and Annuities
(line 5a, Form 1040)

See "Pensions and Annuities."

Total Premium Tax Credit
(line 24, Form 8962)

A taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The total premium tax credit was the amount that a taxpayer was eligible to receive. The eligible amount was calculated by using taxpayers' modified adjusted gross income, family size, and the amount of the premiums paid. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a refundable credit in the form of the net premium tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. (See also "Advance Payment of Premium Tax Credit," "Excess Advance Premium Tax Credit Repayment," and "Net Premium Tax Credit.")

Total Refundable Credits ∆

Refundable credits were separated into three categories for their treatment on income tax for the statistics. The first category was the portion of the credit used to offset income tax before credits. If there was any unused credit amount after offsetting of income tax, the next portion offset all other taxes. Any remaining amount, after offsetting of all other taxes, was put into the last category, called the refundable portion. A taxpayer claiming these credits could potentially have the credits broken down into one, two, or all three of these categories. For 2022, credits broken down this way included the earned income credit, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, qualified sick and family leave credit after March 31, 2021, and qualified sick and family leave credit before April 1, 2021.

Total Refundable Credits, Refundable Portion

See "Total Refundable Credits."

Total Refundable Credits Used To Offset All Other Taxes

See "Total Refundable Credits."

Total Refundable Credits Used To Offset Income Tax Before Credits

See "Total Refundable Credits."

Total Rental and Royalty Net Income or Loss

(line 26 + lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that were used in computing adjusted gross income (AGI), including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing AGI due to the passive loss rules. Income or loss from real estate mortgage investment conduits was also included in this concept.

Total Social Security Benefits

(line 6a, Form 1040)

See "Social Security Benefits."

Total State and Local Taxes

(line 5d, Schedule A)

"Total state and local taxes" was the sum of income taxes or general sales taxes, real estate taxes, and personal property taxes. (See also "State and Local Taxes," "Real Estate Taxes," and "Personal Property Taxes Deduction.")

Total Statutory Adjustments

(line 26, Schedule 1)

"Total statutory adjustments" was the sum of the individual adjustments to income (lines 11-23 plus line 25). (See also "Statutory Adjustments.")

Total Tax Credits Δ

(lines 8, 9, 13a, 13b, and 13h, Schedule 3; lines 19, 27, 28, and 29, Form 1040)

For this report, total tax credits consist of the following:

(1) foreign tax credit;

(2) education credits;

(3) retirement savings contributions credit;

(4) child and other dependent tax credit;

(5) mortgage interest credit;

(6) residential energy credits;

(7) general business credit;

(8) minimum tax credit;

(9) credit for the elderly and disabled;

(10) adoption credit;

(11) qualified plug-in electric drive motor vehicle credit;

(12) qualified electric vehicle credit;

(13) alternative motor vehicle credit;

(14) alternative fuel vehicle refueling property credit;

(15) other tax credits, including District of Columbia first-time homebuyer credit and Credit to holders of tax credit bonds;

(16) nonrefundable child tax credit or credit for other dependents;

(17) earned income credit (EIC) used to offset income tax before credits;

(18) additional child tax credit used to offset income tax before credits;

(19) American opportunity credit used to offset income tax before credits;

(20) net premium tax credit used to offset income tax before credits;

(21) regulated investment company credit used to offset income tax efore credits;

(22) qualified sick and family leave credit before April 1, 2021, used to offset income tax before credits; and

(23) qualified sick and family leave credit after March 31, 2021, used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, and qualified sick and family leave credits that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits," "additional child tax credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," "net premium tax credit used to offset income tax before credits," "regulated investment company credit used to offset income tax before credits," "qualified sick and family leave credit for leave before April 1, 2021, used to offset income tax before credits," "qualified ,sick and family leave credit for leave after March 31, 2021 used to offset income tax before credits." Any remaining EIC, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, and qualified sick and family leave credits could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," "additional child tax credit refundable

portion," "American opportunity credit refundable portion," "net premium tax credit refundable portion," "regulated investment company credit refundable portion," "qualified sick and family leave credit refundable portion," "earned income credit used to offset other taxes," "additional child tax credit used to offset other taxes," "American opportunity credit used to offset other taxes," "net premium tax credit used to offset other taxes," "regulated investment company credit used to offset other taxes," "qualified sick and family leave credit for leave before April 1, 2021, used to offset other taxes," "qualified sick and family leave credit for leave after March 31, 2021, used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit) or used to offset any other taxes. (See "Child and Other Dependent Tax Credit.")

Total Tax Liability Δ

(line 24, Form 1040, not including repayment of the first-time homebuyer credit nor the COBRA premium assistance recapture, and modified by the earned income credit (EIC), additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, qualified sick and family leave credit for leave before April 1, 2021, qualified sick and family leave credit for leave after March 31, 2021 and the deferred amount of 965 tax liability.

"Total tax liability" was the sum of income tax after credits, self-employment tax, Social Security and Medicare tax on tip income and wages, penalty tax on qualified retirement plans, household employment taxes, Additional Medicare Taxes, Net Investment Income Tax, additional tax on health savings account and medical savings account (MSA) distributions, additional tax on Medicare Advantage MSA distributions, tax from recapturing prior-year investment credits, low-income housing credit, Indian employment credit, new markets credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit and qualified plug-in electric drive motor vehicle credit, section 72 penalty taxes, other unspecified taxes, which included uncollected FICA (or Social Security) tax on tips, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, additional tax on income from a nonqualified deferred compensation plan, interest on tax due on installment income from sale of residential lots and timeshares, interest on the deferred tax gain from certain installment sales, additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property, look-back interest, and repayment of ineligible advance payments of the health coverage tax credit, and the statistics included tax from recapture of education credits. These taxes were then reduced by the EIC used to offset all other taxes, additional child tax credit used to offset all other taxes, American opportunity credit used to offset all other taxes, net premium tax credit used to offset all other taxes, regulated investment company credit used to offset all other taxes, qualified sick and family leave credit for leave before April 1, 2021, and qualified sick and family leave credit for leave after March 31, 2021, used to offset all other taxes, limited to zero.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Individual Retirement Arrangement Taxable Distributions."

Total Unlimited Miscellaneous Deductions

(line 16, Schedule A)

See "Casualty or Theft Loss of Income-Producing Property," "Gambling Loss Deduction," and "Miscellaneous Deductions Other Than Gambling."

Total Wages from Form W-2 Wages Δ

(line 1a, Form 1040)

Total amount of wages shown in box 1 of Form(s) W-2. The amount does not include wages earned by a taxpayer while earned as an inmate in a penal institution. If a tax taxpayer received pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457(b) plan reported in box 1 of Form W-2, it was not included in Form 1040, line 1a. See "Wages Earned While Incarcerated" and "Pension or Annuity from Nonqualified Deferred Compensation Plan or Section 457 Plan."

Total Wages from Other Earned Income Δ

(line 1h, Form 1040)

Included income from strike or lockout benefits, excess elective deferrals, disability pensions shown on Form 1099-R if taxpayer hadn't reached minimum retirement age set by employer, and corrective distributions from a retirement plan shown on Form 1099-R.

Type of Tax Computation

(line 16, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

(1) Regular tax, as computed from the tax tables or tax rate schedules accompanying Form 1040. Schedule J, Income Averaging for Farmers and Fishermen, foreign-earned income exclusion, 962 election, and 965 repatriated income returns are included with regular tax. (See also "Regular Tax Computation.");

(2) Form 8615, used to compute the tax on investment income of children under 19, or under 24 if they were a student (see also Table 3.1A); and

(3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses). These include returns with capital gain distributions

reported on Form 1040 and/or qualified dividends, also. This tax could be at various rates: 0, 15, 20, 25, or 28%.

Uncollected Social Security Tax

(line 6, Schedule 2)

An employee who received wages from an employer who didn't withhold Social Security and Medicare tax from their wages used Form 8919 to figure their share of the unreported tax to be reported.

Uncollected Social Security Tax and Medicare or RRTA Tax on Tips or Group-Term Life Insurance

(line 13, Schedule 2)

Tax shown in box 12 of Form W-2 with codes A and B or M and N.

Unemployment Compensation

(line 7, Schedule 1)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Wages Earned While Incarcerated Δ

(line 8u, Schedule 1)

Amount of wages earned by taxpayer for services performed while an inmate in a penal institution.

Wages from Form 8919 Δ

(line 1g, Form 1040)

Total wages from line 6 of Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Section 7

Description of the Sample

This section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, the sampling variability of the estimates, the methodology of computing confidence intervals, and the table presentation.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns (Form 1040 and 1040-SR (including electronic returns)) filed by U.S. citizens and residents during Calendar Year (CY) 2023.

All returns processed during 2023 were subjected to sampling, except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later. Meanwhile amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that had no income information, frivolous income information, or fraudulent income information, when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year (TY) 2022. While most of the returns processed during CY 2023 were filed for TY 2022, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2020 and 2021.

Sample Design and Selection

The sample design is a stratified probability sample in which the population of tax returns is classified into subpopulations, called strata, and an independent sample is randomly selected from each stratum. Strata are defined by the following characteristics:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of $200,000 or more;
2. High business receipts of $50,000,000 or more;
3. Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F); and
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product (GDP) to represent a base year of 2016. (See footnote [1] for details.)

Table C shows the population and sample count for each stratum. (See references [1] and [2] for details.) The sampling rates range from 0.10% to 100%.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during CY 2023 were used to assign each taxpayer's record to the appropriate stratum and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the 4 ending digits of their Social Security Number (SSN), or if their 5 ending digits of an 11-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded into an online submission processing database. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values, as well as any additional variables that an editor needed to extract for each record.

Valerie Testa and Tracy Haines designed the sample and prepared the text and the tables in this section under the direction of Tammy Rib, Chief, SOI Program Support, Statistical Services Branch.

After the completion of the submission processing center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness considering the provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of the IRS needed the return at the same time. For TY 2022, about 0.08% of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sampled returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied to the sample data to produce all the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The SE may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4CV, 2.1CV, and 3.3CV contain CVs calculated for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its SE permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated SE were calculated from each sample, then 95% of the intervals would include the population value. This is a 95% confidence interval (CI).

Tables 1.4CI, 2.1CI, and 3.3CI contain estimated 95% confidence intervals for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

Table Presentation

Whenever an unweighted frequency is less than 3, the estimate and its corresponding amount are either combined or deleted to avoid disclosure of information about specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered unreliable. These estimates are noted by a single asterisk (*) to the left of the data.

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Footnote

[1] Indexing of positive and negative income is performed by dividing each by the ratio of the Chain-Type Price Index for the GDP for the third quarter of 2022 to that for the third quarter of the base year of 2016[4].

References

[1] Hostetter, S.`, Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in Proceedings of the Section on Survey Research Methods, American Statistical Association, 419–424.

[2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: The Old and the New," Proceedings of the Section on Survey Research Methods, American Statistical Association, 163–168.

[3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," Proceedings of the Section on Survey Research Methods, American Statistical Association, 603–608.

[4] U.S. Bureau of Economic Analysis, "Price Indexes for Gross Domestic Product," [http://www.bea.gov/]

Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2022

Description of the sample strata	Number of returns	
	Population count [1]	Sample count
Grand total	162,157,280	410,233
Form 1040 returns only with adjusted gross income or expanded income of $200,000 and over, with no income tax after credits and no additional tax for tax preferences, total	35,604	35,604
Form 1040 returns only with combined Schedule C (business or profession) total receipts of $50,000,000 and over, total	731	731

Description of the sample strata	Number of returns by type of form attached									
	Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116, or Form 2555		Form 1040, with other schedules and forms			
	Population count	Sample count	Population count	Sample count	Population count	Sample count	Population count	Sample count		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Total	9,002,748	112,660	29,637,926	74,234	1,215,574	7,524	122,264,697	179,480		
Indexed negative income [2]										
$15,000,000 or more	938	938	1,407	1,407	130	130	1,766	1,766	4,241	4,241
$8,000,000 under $15,000,000	1,280	1,280	1,713	1,713	205	205	2,174	2,174	5,372	5,372
$3,000,000 under $8,000,000	5,464	1,818	7,901	2,647	960	307	9,613	3,214	23,938	7,986
$1,500,000 under $3,000,000	9,844	1,542	15,135	2,341	2,449	384	18,649	2,854	46,077	7,121
$800,000 under $1,500,000	17,255	555	29,635	1,037	5,060	170	36,509	1,249	88,459	3,011
$400,000 under $800,000	32,959	305	62,822	611	9,732	88	83,426	863	188,939	1,867
$200,000 under $400,000	49,932	247	109,111	552	14,497	76	150,813	747	324,353	1,622
$100,000 under $200,000	58,457	172	151,216	474	17,367	64	213,516	628	440,556	1,338
Under $100,000	67,846	123	514,681	974	30,666	54	529,950	975	1,143,143	2,126
Indexed positive income [2]										
Under $50,000	893,431	882	13,306,358	13,511	186,054	169	70,760,959	70,114	85,146,802	84,676
$50,000 under $100,000	2,018,805	2,059	7,295,562	7,243	339,205	339	30,549,774	30,438	40,203,346	40,079
$100,000 under $200,000	2,576,712	2,547	5,265,782	5,229	337,596	343	14,821,467	14,767	23,001,557	22,886
$200,000 under $400,000	1,772,758	5,826	1,981,338	6,597	149,796	483	3,835,368	12,850	7,739,260	25,756
$400,000 under $800,000	878,484	6,224	624,380	4,596	72,826	517	920,810	6,573	2,496,500	17,910
$800,000 under $1,500,000	343,416	8,618	179,390	4,395	31,858	770	222,355	5,406	777,019	19,189
$1,500,000 under $3,000,000	159,671	19,404	62,809	7,632	12,751	1,565	72,933	8,871	308,164	37,472
$3,000,000 under $8,000,000	82,021	26,645	22,713	7,302	3,784	1,222	27,294	8,670	135,812	43,839
$8,000,000 under $15,000,000	18,871	18,871	3,875	3,875	421	421	4,617	4,617	27,784	27,784
$15,000,000 or more	14,604	14,604	2,098	2,098	217	217	2,704	2,704	19,623	19,623

[1] This population includes an estimated 820,621 returns that were excluded from other tables in this report because they contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling.
[2] Positive and negative income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.2111 to represent a base year of 2016.
SOURCE: IRS, Statistics of Income Division, Publication 1304, October 2024.

Section 8

2022 Forms and Instructions

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Form 1040 — U.S. Individual Income Tax Return 2022

Department of the Treasury—Internal Revenue Service | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

Filing Status (Check only one box.) ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here . . ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a
b	Household employee wages not reported on Form(s) W-2		1b
c	Tip income not reported on line 1a (see instructions)		1c
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d
e	Taxable dependent care benefits from Form 2441, line 26		1e
f	Employer-provided adoption benefits from Form 8839, line 29		1f
g	Wages from Form 8919, line 6		1g
h	Other earned income (see instructions)		1h
i	Nontaxable combat pay election (see instructions) 1i		
z	Add lines 1a through 1h		1z
2a	Tax-exempt interest 2a	b Taxable interest	2b
3a	Qualified dividends 3a	b Ordinary dividends	3b
4a	IRA distributions 4a	b Taxable amount	4b
5a	Pensions and annuities 5a	b Taxable amount	5b
6a	Social security benefits 6a	b Taxable amount	6b
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐		7
8	Other income from Schedule 1, line 10		8
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**		9
10	Adjustments to income from Schedule 1, line 26		10
11	Subtract line 10 from line 9. This is your **adjusted gross income**		11
12	**Standard deduction or itemized deductions** (from Schedule A)		12
13	Qualified business income deduction from Form 8995 or Form 8995-A		13
14	Add lines 12 and 13		14
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**		15

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2022)

Form 1040 (2022) Page **2**

Tax and Credits

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16
17	Amount from Schedule 2, line 3		17
18	Add lines 16 and 17		18
19	Child tax credit or credit for other dependents from Schedule 8812		19
20	Amount from Schedule 3, line 8		20
21	Add lines 19 and 20		21
22	Subtract line 21 from line 18. If zero or less, enter -0-		22
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23
24	Add lines 22 and 23. This is your **total tax**		24

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c		25d
26	2022 estimated tax payments and amount applied from 2021 return		26
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32
33	Add lines 25d, 26, and 32. These are your **total payments**		33

If you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐		35a
b	Routing number c Type: ☐ Checking ☐ Savings		
d	Account number		
36	Amount of line 34 you want **applied to your 2023 estimated tax**	36	

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37
38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes.** Complete below. ☐ **No**

Designee's name | Phone no. | Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2022)

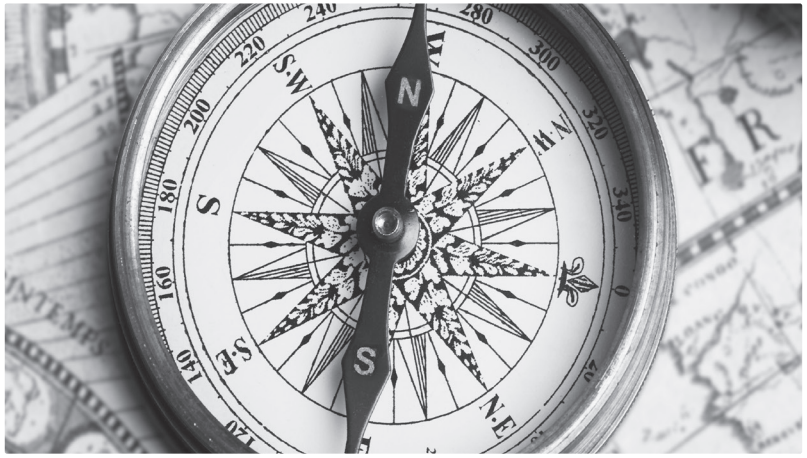
IRS

TAX YEAR
2022

1040 (and 1040-SR)

INSTRUCTIONS

Including the instructions for Schedules 1 through 3



2022 Changes

- **Form 1040** has new lines.
- **Schedule 1** has new lines.
- **Filing status name** changed from Qualifying widow(er) to Qualifiying surviving spouse.

For details on these and other changes, see *What's New* in these instructions.

Future Developments

See **IRS.gov** and **IRS.gov/Forms,** and for the latest information about developments related to Forms 1040 and 1040-SR and their instructions, such as legislation enacted after they were published, go to **IRS.gov/Form1040.**

freefile Free File is the fast, safe, and free way to prepare and *e-file* your taxes. See **IRS.gov/FreeFile.**

Pay Online. It's fast, simple, and secure. Go to **IRS.gov/Payments.**

Department of the Treasury **Internal Revenue Service** www.irs.gov

Jan 20, 2023 Cat. No. 24811V

Department of the Treasury

Internal Revenue Service

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Form 1040 and 1040-SR Helpful Hints

For 2022, you will use Form 1040 or, if you were born before January 2, 1958, you have the option to use Form 1040-SR.

You may only need to file Form 1040 or 1040-SR and none of the numbered schedules, Schedules 1 through 3. However, if your return is more complicated (for example, you claim certain deductions or credits or owe additional taxes), you will need to complete one or more of the numbered schedules. Below is a general guide to which schedule(s) you will need to file based on your circumstances. See the instructions for the schedules for more information.

If you *e-file* your return, the software you use will generally determine which schedules you need.

IF YOU...	THEN USE...
Have additional income, such as business or farm income or loss, unemployment compensation, or prize or award money.	Schedule 1, Part I
Have any adjustments to income, such as student loan interest, self-employment tax, or educator expenses.	Schedule 1, Part II
Owe alternative minimum tax (AMT) or need to make an excess advance premium tax credit repayment.	Schedule 2, Part I
Owe other taxes, such as self-employment tax, household employment taxes, additional tax on IRAs or other qualified retirement plans and tax-favored accounts.	Schedule 2, Part II
Can claim a nonrefundable credit (other than the child tax credit or the credit for other dependents), such as the foreign tax credit, education credits, or general business credit.	Schedule 3, Part I
Can claim a refundable credit (other than the earned income credit, American opportunity credit, or additional child tax credit), such as the net premium tax credit or qualified sick and family leave credits from Schedule H. Have other payments, such as an amount paid with a request for an extension to file or excess social security tax withheld.	Schedule 3, Part II

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?
The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

What can TAS do for you?
TAS can help you if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. And the service is free. If you qualify for TAS assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing a financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How can you reach TAS?
TAS has offices in *every state, the District of Columbia, and Puerto Rico*. To find your advocate's number:

- Go to *TaxpayerAdvocate.IRS.gov/contact-us*;
- Download Publication 1546, Taxpayer Advocate Service - We Are Here to Help You. If you do not have Internet access, you can call the IRS toll free at 800-TAX-FORM (800-829-3676) and ask for a copy of Publication 1546;
- Check your local directory; or
- Call TAS toll free at 877-777-4778.

How can you learn about your taxpayer rights?
The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. The TAS website *TaxpayerAdvocate.IRS.gov* can help you understand what these rights mean to you and how they apply. These are ***your*** rights. Know them. Use them.

How else does the Taxpayer Advocate Service help taxpayers?
TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to TAS at *IRS.gov/SAMS*. Be sure not to include any personal taxpayer information.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LITC near you, see the LITC page at *TaxpayerAdvocate.IRS.gov/LITCMap* or IRS *Publication 4134, Low Income Taxpayer Clinic List*. This publication is available online at *IRS.gov/Forms-Pubs* or by calling the IRS toll free at 800-TAX-FORM (800-829-3676).

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Taxpayers have an opportunity to provide direct feedback to the Internal Revenue Service (IRS) through the Taxpayer Advocacy Panel (TAP). The TAP is a Federal Advisory Committee comprised of an independent panel of citizen volunteers who listen to taxpayers, identify taxpayers' systemic issues, and make suggestions for improving IRS customer service. Contact TAP at *ImproveIRS.org*.

Affordable Care Act—What You Need To Know

Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to **reconcile** (compare) the advance payments with your premium tax credit for the year.

The Marketplace is required to send **Form 1095-A** by **January 31**, **2023**, listing the advance payments and other information you need to complete **Form 8962**.

1. You will need **Form 1095-A** from the Marketplace.
2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
3. Include **Form 8962** with your **Form 1040**, **Form 1040-SR**, or **Form 1040-NR**. (Don't include Form 1095-A.)

Health Coverage Reporting

If you or someone in your family was an employee in 2022, the employer may be required to send you **Form 1095-C**. **Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **March 2023**. This information may be relevant if you purchased health insurance coverage for 2022 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Schedule 3**, **line 9**. However, you don't need to wait to receive this form to file your return. You may rely on other information received from your employer. If you don't wish to claim the premium tax credit for 2022, you don't need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

Reminder: Health care coverage. If you need health care coverage, go to *www.HealthCare.gov* to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.

What's New

For information about any additional changes to the 2022 tax law or any other developments affecting Form 1040 or 1040-SR or the instructions, go to *IRS.gov/Form1040*.

Due date of return. File Form 1040 or 1040-SR by April 18, 2023. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia – even if you don't live in the District of Columbia.

Filing status name changed to qualifying surviving spouse. The filing status qualifying widow(er) is now called qualifying surviving spouse. The rules for the filing status have not changed. The same rules that applied for qualifying widow(er) apply to qualifying surviving spouse. See *Qualifying surviving spouse*, later.

Standard deduction amount increased. For 2022, the standard deduction amount has been increased for all filers. The amounts are:

- Single or Married filing separately—$12,950.
- Married filing jointly or Qualifying surviving spouse—$25,900.
- Head of household—$19,400.

New lines 1a through 1z on Form 1040 and 1040-SR. This year line 1 is expanded and there are new lines 1a through 1z. Some amounts that in prior years were reported on Form 1040 and Form 1040-SR are now reported on Schedule 1.

- Scholarship and fellowship grants that were not reported to you on Form W-2 are now reported on Schedule 1, line 8r.
- Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan are now reported on Schedule 1, line 8t.
- Wages earned while incarcerated are now reported on Schedule 1, line 8u.

New line 6c on Form 1040 and 1040-SR. A checkbox was added on line 6c. Taxpayers who elect to use the lump-sum election method for their benefits will check this box. See *Line 6c*, later.

Nontaxable Medicaid waiver payments on Schedule 1. For 2021, nontaxable amounts of Medicaid waiver payments reported on Form 1040, line 1, were excluded from income on Schedule 1, line 8z. For 2022, nontaxable amounts will be excluded on Schedule 1, line 8s.

Nontaxable combat pay election. For 2021, individuals elected to include their nontaxable combat pay in their earned income when figuring the earned income credit (EIC) by reporting it on Form 1040 or 1040-SR, line 27b. For 2022, they will make this election by reporting nontaxable combat pay on Form 1040 or 1040-SR, line 1i.

Credits for sick and family leave for certain self-employed individuals are not available. Self-employed individuals can no longer claim these credits.

Health coverage tax credit is not available. The health coverage tax credit was not extended. The credit is not available after 2021.

Credit for child and dependent care expenses. The changes to the credit for child and dependent care expenses implemented by the American Rescue Plan Act of 2021 (ARP), were not extended. For 2022, the credit for the child and dependent care expenses is nonrefundable. The dollar limit on qualifying expenses is $3,000 for one qualifying person and $6,000 for two or more qualifying persons. The maximum credit amount allowed is 35% of your employment-related expenses. For more information, see the Instructions for Form 2441 and Pub. 503.

Child tax credit and additional child tax credit. Many changes to the child tax credit (CTC) implemented by ARP were not extended. For 2022,

- The initial credit amount of the CTC is $2,000 for each qualifying child.
- The amount of CTC that can be claimed as a refundable credit is limited as it was in 2020, except the maximum additional child tax credit (ACTC) amount has increased to $1,500 for each qualifying child.
- A child must be under age 17 at the end of 2022 to be a qualifying child.
- Bona fide residents of Puerto Rico are no longer required to have three or more qualifying children to be eligible to claim the ACTC. Bona fide residents of Puerto Rico may be eligible to claim the ACTC if they have one or more qualifying children.
- For more information, see the Instructions for Schedule 8812 (Form 1040).

Changes to the earned income credit (EIC). The enhancements for taxpayers without a qualifying child that applied for 2021 don't apply for 2022. This means, to claim the EIC without a qualifying child in 2022 you must be at least age 25 but under age 65 at the end of 2022. If you are married and filing a joint return, either you or your spouse must be at least age 25 but under age 65 at the end of 2022. It doesn't matter which spouse meets the age requirement, as long as one of the spouses does.

Reporting requirements for Form 1099-K. Form 1099-K is issued by third party settlement organizations and credit card companies to report payment transactions made to you for goods and services.

You must report all income on your tax return unless excluded by law, whether you received the income electronically or not, and whether you received a Form 1099-K or not. The box 1a and other amounts reported on Form 1099-K are additional pieces of information to help determine the correct amounts to report on your return.

If you received a Form 1099-K that shows payments you didn't receive or is otherwise incorrect, contact the Form 1099-K issuer. Don't contact the IRS; the IRS can't correct an incorrect Form 1099-K. If you can't get it corrected, or you sold a personal item at a loss, see the instructions for Schedule 1, lines 8z and 24z, later, for more reporting information.

All IRS information about Form 1099-K is available by going to *IRS.gov/1099K*.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- *Security*—Free File uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 18, 2023 (for most people).
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through *IRS.gov/FreeFile*.
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

freefile **Do Your Taxes for Free**

If your adjusted gross income was $73,000 or less in 2022, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public–private partnership, between the IRS and tax software providers, makes approximately a dozen brand-name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit *IRS.gov/FreeFile* for details. Free File combines all the benefits of *e-file* and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that can also be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low-to-moderate income (generally under $60,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *How To Get Tax Help* near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at *IRS.gov/Forms.*

Make your tax payments online—it's easy.

You can make payments online, by phone, or from a mobile device. Paying online is safe and secure; it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. Go to *IRS.gov/Payments* to see all your online payment options.

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.

IRS e-file Have you tried IRS *e-file*? It's the fastest way to get your refund and it's free if you are eligible. Visit IRS.gov for details.

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use *Tax Topic 901* to see if they must file.

TIP *Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you are eligible for any of the following credits.*

- *Earned income credit.*
- *Additional child tax credit.*
- *American opportunity credit.*
- *Credit for federal tax on fuels.*
- *Premium tax credit.*
- *Credits for sick and family leave.*

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

Requirement to reconcile advance payments of the premium tax credit. If you, your spouse with whom you are filing a joint return, or a dependent was enrolled in coverage through the Marketplace for 2022 and advance payments of the premium tax credit were made for this coverage, you must file a 2022 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments.

You must attach Form 8962 even if someone else enrolled you, your spouse, or your dependent. If you are a dependent who is claimed on someone else's 2022 return, you do not have to attach Form 8962.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2022 or was a full-time student under age 24 at the end of 2022. To do so, use Form 8814. If you make this election, your child doesn't have to file a return. For details, use *Tax Topic 553* or see Form 8814.

A child born on January 1, 1999, is considered to be age 24 at the end of 2022. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2022.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

CAUTION *Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040-NR. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.*

When and Where Should You File?

File Form 1040 or 1040-SR by **April 18, 2023.** The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia – even if you don't live in the District of Columbia. If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties,* later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

If you *e-file* your return, there is no need to mail it. However, if you choose to mail it instead, filing instructions and addresses are at the end of these instructions.

TIP *The chart at the end of these instructions provides the current address for mailing your return. Use these addresses for Forms 1040 or 1040-SR filed in 2023. The address for returns filed after 2023 may be different. See IRS.gov/Form1040 for any updates.*

What if You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

CAUTION *An automatic 6-month extension to file doesn't extend the time to pay your tax. If you don't pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.*

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2023, you file Form 4868. This 4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

Private Delivery Services

If you choose to mail your return, you can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.
- UPS Next Day Air Early A.M., UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.
- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.

To check for any updates to the list of designated private delivery services, go to *IRS.gov/PDS*. For the IRS mailing address to use if you're using a private delivery service, go to *IRS.gov/PDSStreetAddresses*.

The private delivery service can tell you how to get written proof of the mailing date.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2022 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	$12,950 14,700
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$25,900 27,300 28,700
Married filing separately	any age	$5
Head of household	under 65 65 or older	$19,400 21,150
Qualifying surviving spouse	under 65 65 or older	$25,900 27,300

**If you were born on January 1, 1958, you are considered to be age 65 at the end of 2022. (If your spouse died in 2022 or if you are preparing a return for someone who died in 2022, see Pub. 501.)*

***Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2022, or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than $25,000 ($32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 6a and 6b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.*

****If you didn't live with your spouse at the end of 2022 (or on the date your spouse died) and your gross income was at least $5, you must file a return regardless of your age.*

Chart B—For Children and Other Dependents (See *Who Qualifies as Your Dependent*, later.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you 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 salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over $1,150.
- Your earned income was over $12,950.
- Your gross income was more than the **larger** of—
  - $1,150, or
  - Your earned income (up to $12,550) plus $400.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,900 ($4,650 if 65 or older **and** blind).
- Your earned income was over $14,700 ($16,450 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - $2,900 ($4,650 if 65 or older **and** blind), or
  - Your earned income (up to $12,550) plus $2,150 ($3,900 if 65 or older **and** blind).

Married dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over $1,150.
- Your earned income was over $12,950.
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $1,150, or
  - Your earned income (up to $12,550) plus $400.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,550 ($3,950 if 65 or older **and** blind).
- Your earned income was over $14,350 ($15,750 if 65 or older **and** blind).
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $2,550 ($3,950 if 65 or older **and** blind), or
  - Your earned income (up to $12,550) plus $1,800 ($3,200 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the conditions below apply for 2022.
1. You owe any special taxes, including any of the following (see the instructions for Schedule 2). **a.** Alternative minimum tax. **b.** Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. **c.** Household employment taxes. **d.** Social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes. **e.** Uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. **f.** Recapture taxes.
2. You (or your spouse if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least $400.
4. You had wages of $108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6. You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i).

Line Instructions for Forms 1040 and 1040-SR

CAUTION *Also see the instructions for Schedule 1 through Schedule 3 that follow the Form 1040 and 1040-SR instructions.*

Free File makes available free brand-name software and free *e-file*. Visit IRS.gov/FreeFile for details and to see if you are eligible.

What form to file. Everyone can file Form 1040. Form 1040-SR is available to you if you were born before January 2, 1958.

Fiscal year filers. If you are a fiscal year filer using a tax year other than January 1 through December 31, 2022, write "Tax Year" and the beginning and ending months of your fiscal year in the top margin of page 1 of Form 1040 or 1040-SR.

Write-in information. If you need to write a word, code, and/or dollar amount on Form 1040 or 1040-SR to explain an item of income or deduction, but don't have enough space to enter the word, code, and/or dollar amount, you can put an asterisk next to the applicable line number and put a footnote at the bottom of page 2 of your tax return indicating the line number and the word, code, and/or dollar amount you need to enter.

Section references are to the Internal Revenue Code.

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly.
- Qualifying surviving spouse.

For information about marital status, see Pub. 501.

TIP *More than one filing status can apply to you. You can choose the one that will give you the lowest tax.*

Single

You can check the "Single" box at the top of Form 1040 or 1040-SR if any of the following was true on December 31, 2022.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2022, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box.
- You were widowed before January 1, 2022, and didn't remarry before the end of 2022. But if you have a child, you may be able to use the qualifying surviving spouse filing status. See the instructions for *Qualifying Surviving Spouse*, later.

Married Filing Jointly

You can check the "Married filing jointly" box at the top of Form 1040 or 1040-SR if any of the following apply.

- You were married at the end of 2022, even if you didn't live with your spouse at the end of 2022.
- Your spouse died in 2022 and you didn't remarry in 2022.
- You were married at the end of 2022 and your spouse died in 2023 before filing a 2022 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse isn't reporting all of their income, or
- You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

See the instructions for *Married Filing Separately*. Also see *Innocent Spouse Relief* under *General Information*, later.

Nonresident aliens and dual-status aliens. Generally, a married couple can't file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2022, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Married Filing Separately

Check the "Married filing separately" box at the top of Form 1040 or 1040-SR if you are married, at the end of 2022, and file a separate return. Enter your spouse's name in the entry space below the filing status checkboxes. Be sure to enter your spouse's SSN or Individual Taxpayer Identification Number (ITIN) in the space for spouse's SSN on Form 1040 or 1040-SR. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" in the entry space below the filing status checkboxes.

For electronic filing, enter the spouse's name or "NRA" if the spouse doesn't have an SSN or ITIN in the en-

try space below the filing status checkboxes.

If you are married and file a separate return, you generally report only your own income, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you can't take the student loan interest deduction or the education credits, and you will only be able to take the earned income credit and child and dependent care credit in very limited circumstances. You also can't take the standard deduction if your spouse itemizes deductions.

TIP *You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2022. See* Married persons who live apart, *later.*

Head of Household

You can check the "Head of household" box at the top of Form 1040 or 1040-SR if you are unmarried and provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies.

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2022. But if, at the end of 2022, your divorce wasn't final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2022 and you meet the other rules under *Married persons who live apart*, later.
- You are married and your spouse was a nonresident alien at any time during the year and the election to treat the alien spouse as a resident alien is not made.

Check the "Head of household" box only if you are unmarried (or considered unmarried) and either *Test 1* or *Test 2* applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2022 of your parent whom you can claim as a dependent, except under a multiple support agreement (see *Who Qualifies as Your Dependent*, later). Your parent didn't have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you*, later).

1. Any person whom you can claim as a dependent. But don't include:

a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, later;

b. Any person who is your dependent only because the person lived with you for all of 2022; or

c. Any person you claimed as a dependent under a multiple support agreement. See *Who Qualifies as Your Dependent*, later.

2. Your unmarried qualifying child who isn't your dependent.

3. Your married qualifying child who isn't your dependent only because you can be claimed as a dependent on someone else's 2022 return.

4. Your qualifying child who, even though you are the custodial parent, isn't your dependent because of the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, later.

If the child isn't claimed as your dependent, enter the child's name in the entry space below the filing status checkboxes. If you don't enter the name, it will take us longer to process your return.

Qualifying child. To find out if someone is your qualifying child, see Step 1 under *Who Qualifies as Your Dependent*, later.

Dependent. To find out if someone is your dependent, see *Who Qualifies as Your Dependent*, later.

TIP *The dependents you claim are those you list by name and SSN in the* Dependents *section on Form 1040 or 1040-SR.*

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child*, later, under *Who Qualifies as Your Dependent*, if applicable.

If the person for whom you kept up a home was born or died in 2022, you still may be able to file as head of household. If the person is your qualifying child, the child must have lived with you for more than half the part of the year the child was alive. If the person is anyone else, see Pub. 501. Similarly, if you adopted the person for whom you kept up a home in 2022, the person was lawfully placed with you for legal adoption by you in 2022, or the person was an eligible foster child placed with you during 2022, the person is considered to have lived with you for more than half of 2022 if your main home was this person's main home for more than half the time since the person was adopted or placed with you in 2022.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

Married persons who live apart. Even if you weren't divorced or legally separated at the end of 2022, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2022. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2022.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2022 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim the child under the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, later.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Qualifying Surviving Spouse

You can check the "Qualifying surviving spouse" box at the top of Form 1040 or 1040-SR and use joint return tax rates for 2022 if all of the following apply.

1. Your spouse died in 2020 or 2021 and you didn't remarry before the end of 2022.

2. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2022:

a. The child had gross income of $4,400 or more,

b. The child filed a joint return, or

c. You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent, enter the child's name in the entry space below the filing status checkboxes. If you don't enter the name, it will take us longer to process your return.

3. This child lived in your home for all of 2022. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.

4. You paid over half the cost of keeping up your home.

5. You could have filed a joint return with your spouse the year your spouse died, even if you didn't actually do so.

If your spouse died in 2022, you can't file as qualifying surviving spouse. Instead, see the instructions for *Married Filing Jointly*, earlier.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see *Who Qualifies as Your Dependent*, later.

TIP *The dependents you claim are those you list by name and SSN in the* Dependents *section on Form 1040 or 1040-SR.*

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child*, later, under *Who Qualifies as Your Dependent*, if applicable.

A child is considered to have lived with you for all of 2022 if the child was born or died in 2022 and your home was the child's home for the entire time the child was alive. Similarly, if you adopted the child in 2022, or the child was lawfully placed with you for legal adoption by you in 2022, the child is considered to have lived with you for all of 2022 if your main home was this child's main home for the entire time since the child was adopted or placed with you in 2022.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

Name and Address

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name in the entry space below the filing status checkboxes instead of below your name.

TIP *If you filed a joint return for 2021 and you are filing a joint return for 2022 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2021 return.*

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

P.O. Box

Enter your box number only if your post office doesn't deliver mail to your home.

Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Death of a Taxpayer

See *Death of a Taxpayer* under *General Information,* later.

Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at SSA.gov/forms/ss-5.pdf, from your local SSA office, or by calling the SSA at 800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040 or 1040-SR, W-2, and 1099 agree with your social security card. If they don't, certain deductions and credits on Form 1040 or 1040-SR may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.

Once you are issued an SSN, use it to file your tax return. Use your SSN to file

your tax return even if your SSN does not authorize employment or if you have been issued an SSN that authorizes employment and you lose your employment authorization. An ITIN will not be issued to you once you have been issued an SSN. If you received your SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you don't have and aren't eligible to get an SSN, you must apply for an ITIN. It takes about 7 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once for tax years 2019, 2020, or 2021, it expired at the end of 2022 and must be renewed if you need to file a federal tax return in 2023. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at IRS.gov/ITIN.

TIP *ITINs assigned before 2013 have expired and must be renewed if you need to file a tax return in 2023. If you previously submitted a renewal application and it was approved, you do not need to renew again unless you haven't used your ITIN on a federal tax return at least once for tax years 2019, 2020, or 2021.*

An ITIN is for tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.

For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at IRS.gov/ITIN.

Nonresident Alien Spouse

If your spouse is a nonresident alien, your spouse must have either an SSN or an ITIN if:

- You file a joint return, or
- Your spouse is filing a separate return.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want $3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have $3 go to the fund. If you check a box, your tax or refund won't change.

Digital Assets

Digital assets are any digital representations of value that are recorded on a cryptographically secured distributed ledger or any similar technology. For example, digital assets include non-fungible tokens (NFTs) and virtual currencies, such as cryptocurrencies and stablecoins. If a particular asset has the characteristics of a digital asset, it will be treated as a digital asset for federal income tax purposes.

Check the "Yes" box next to the question on digital assets on page 1 of Form 1040 or 1040-SR if at any time during 2022, you (a) received (as a reward, award, or payment for property or services); or (b) sold, exchanged, gifted, or otherwise disposed of a digital asset (or any financial interest in any digital asset).

For example, check "Yes" if at any time during 2022 you:

- Received digital assets as payment for property or services provided;
- Received digital assets as a result of a reward or award;
- Received new digital assets as a result of mining, staking, and similar activities;
- Received digital assets as a result of a hard fork;
- Disposed of digital assets in exchange for property or services;
- Disposed of a digital asset in exchange or trade for another digital asset;
- Sold a digital asset;
- Transferred digital assets for free (without receiving any consideration) as a bona fide gift; or
- Otherwise disposed of any other financial interest in a digital asset.

You have a financial interest in a digital asset if you are the owner of record of a digital asset, or have an ownership stake in an account that holds one or more digital assets, including the rights and obligations to acquire a financial interest, or you own a wallet that holds digital assets.

The following actions or transactions in 2022, alone, generally don't require you to check "Yes":

- Holding a digital asset in a wallet or account;
- Transferring a digital asset from one wallet or account you own or control to another wallet or account that you own or control; or
- Purchasing digital assets using U.S. or other real currency, including through the use of electronic platforms such as PayPal and Venmo.

Do not leave the question unanswered. You must answer "Yes" or "No" by checking the appropriate box. For more information, go to IRS.gov/virtualcurrencyfaqs.

How To Report Digital Asset Transactions

If, in 2022, you disposed of any digital asset, which you held as a capital asset, through a sale, trade, exchange, payment, gift, or other transfer, check "Yes" and use (a) Form 8949 to calculate your capital gain or loss and report that gain or loss on Schedule D (Form 1040) or (b) Form 709 in the case of gifts.

If you received any digital asset as compensation for services or disposed of any digital asset that you held for sale to customers in a trade or business, you must report the income as you would report other income of the same type (for example, W-2 wages on Form 1040 or 1040-SR, line 1a, or inventory or services on Schedule C).

Standard Deduction

TIP *If you are filing Form 1040-SR, you can find a Standard Deduction Chart on the last page of that form that can calculate the amount of your standard deduction in most situations.*

Don't file the Standard Deduction Chart with your return.

Single and Married Filing Jointly

If you or your spouse (if you are married and filing a joint return) can be claimed as a dependent on someone else's return, check the appropriate box in the *Standard Deduction* section.

If you were a dual-status alien, check the "Spouse itemizes on a separate return or you were a dual-status alien" box. If you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2022 and you and your spouse agree to be taxed on your combined worldwide income, don't check the box.

Age/Blindness

If you or your spouse (if you are married and filing a joint return) were born before January 2, 1958, or were blind at the end of 2022, check the appropriate boxes on the line labeled "Age/Blindness."

Don't check any boxes for your spouse if your filing status is head of household.

Death of spouse in 2022. If your spouse was born before January 2, 1958, but died in 2022 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1958."

A person is considered to reach age 65 on the day before the person's 65th birthday.

Example. Your spouse was born on February 14, 1957, and died on February 13, 2022. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse. However, if your spouse died on February 12, 2022, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2022. If you are preparing a return for someone who died in 2022, see Pub. 501 before completing the standard deduction information.

Blindness

If you weren't totally blind as of December 31, 2022, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You can't see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition isn't likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

If you receive a notice or letter but you would prefer to have it in Braille or large print, you can use Form 9000, Alternative Media Preference, to request notices in an alternative format including Braille, large print, audio, or electronic. You can attach Form 9000 to your return or mail it separately.

- You can download, or view online, tax forms and publications in a variety of formats including text-only, Braille ready files, browser-friendly HTML (other than tax forms), accessible PDF, and large print.

Married Filing Separately

If your filing status is married filing separately and your spouse itemizes deductions on their return, check the "Spouse itemizes on a separate return or you were a dual-status alien" box.

If your filing status is married filing separately and your spouse was born before January 2, 1958, or was blind at the end of 2022, you can check the appropriate box(es) on the line labeled "Age/Blindness" if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Who Qualifies as Your Dependent

Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents

Follow the steps below to find out if a person qualifies as your dependent and to find out if your dependent qualifies you to take the child tax credit or the credit for other dependents. If you have more than four dependents, check the box under *Dependents* on page 1 of Form 1040 or 1040-SR and include a statement showing the information required in columns (1) through (4).

TIP *The dependents you claim are those you list by name and SSN in the* Dependents *section on Form 1040 or 1040-SR.*

Before you begin. See the definition of *Social security number*, later. If you want to claim the child tax credit or the credit for other dependents, you (and your spouse if filing jointly) must have an SSN or ITIN issued on or before the due date of your 2022 return (including extensions). If an ITIN is applied for on or before the due date of a 2022 return (including extensions) and the IRS issues an ITIN as result of the application, the IRS will consider the ITIN as issued on or before the due date of the return.

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2022 and younger than you (or your spouse if filing jointly)

or

Under age 24 at the end of 2022, a student (defined later), and younger than you (or your spouse if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who didn't provide over half of their own support for 2022 (see Pub. 501)

AND

Who isn't filing a joint return for 2022 or is filing a joint return for 2022 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2022. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2022, see* Qualifying child of more than one person, *later.*

1. Do you have a child who meets the conditions to be your qualifying child?

☐ **Yes.** Go to Step 2. ☐ **No.** Go to Step 4.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)

☐ **Yes.** Continue ☐ **No.** STOP You can't claim this child as a dependent.

2. Was the child married?

☐ **Yes.** See *Married person*, later. ☐ **No.** Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2022 tax return? (If the person who could claim you on their 2022 tax return is not required to file, and isn't filing a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid, check "No.") See Steps 1, 2, and 4.

☐ **Yes.** STOP You can't claim any dependents. Complete the rest of Form 1040 or 1040-SR and any applicable schedules.

☐ **No.** You can claim this child as a dependent. Complete columns (1) through (3) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?

1. Did the child have an SSN, ITIN, or adoption taxpayer identification number (ATIN) issued on or before the due date of your return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the child on or before the due date of your return (including extensions).)

☐ **Yes.** Continue ☐ **No.** STOP You can't claim the child tax credit or the credit for other dependents for this child.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)

☐ **Yes.** Continue ☐ **No.** STOP You can't claim the child tax credit or the credit for other dependents for this child.

3. Was the child under age 17 at the end of 2022?

☐ **Yes.** Continue ☐ **No.** You can claim the credit for other dependents for this child. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

4. Did this child have an SSN valid for employment issued before the due date of your 2022 return (including extensions)? (See *Social Security Number*, later.)

☐ **Yes.** You can claim the child tax credit for this person. Check the "Child tax credit" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

☐ **No.** STOP You can claim the credit for other dependents for this child. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.

Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship didn't violate local law. If the person didn't live with you for the required time, see *Exception to time lived with you*, later.

AND

Who wasn't a qualifying child (see Step 1) of any taxpayer for 2022. For this purpose, a person isn't a taxpayer if the person isn't required to file a U.S. income tax return **and** either doesn't file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples.

AND

Who had gross income of less than $4,400 in 2022. If the person was permanently and totally disabled, see *Exception to gross income test*, later.

AND

For whom you provided over half of the person's support in 2022. But see *Children of divorced or separated parents*, *Multiple support agreements*, and *Kidnapped child*, later.

1. Does any person meet the conditions to be your qualifying relative?
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test*, later.)
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP
     You can't claim this person as a dependent.

3. Was your qualifying relative married?
   - ☐ **Yes.** See *Married person*, later.
   - ☐ **No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2022 tax return? (If the person who could claim you on their 2022 tax return is not required to file, and isn't filing a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid, check "No.") See Steps 1, 2, and 4.
   - ☐ **Yes.** STOP
     You can't claim any dependents. Complete the rest of Form 1040 or 1040-SR and any applicable schedules.
   - ☐ **No.** You can claim this person as a dependent. Complete columns (1) through (3) of the *Dependents* section on page 1 of Form 1040 or 1040-SR. Then, go to Step 5.

Step 5 Does Your Qualifying Relative Qualify You for the Credit for Other Dependents?

1. Did your qualifying relative have an SSN, ITIN, or ATIN issued on or before the due date of your 2022 return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the qualifying relative on or before the return due date (including extensions).)
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP
     You can't claim the credit for other dependents for this qualifying relative.

2. Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or a U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizenship test*, later.)
   - ☐ **Yes.** You can claim the credit for other dependents for this dependent. Check the "Credit for other dependents" box in column (4) of the *Dependents* section on page 1 of Form 1040 or 1040-SR for this person.
   - ☐ **No.** STOP
     You can't claim the credit for other dependents for this qualifying relative.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you don't know the dependent's SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent isn't a U.S. citizen or resident alien, apply for an ITIN instead using Form W-7.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of the child's noncustodial parent (defined later) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2022 (whether or not they are or were married).

2. The child received over half of the child's support for 2022 from the parents (and the rules on *Multiple support agreements*, later, don't apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2022.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that they won't claim the child as a dependent for 2022, and the noncustodial parent includes a copy of the form or statement with their return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least $600 for support of the child during 2022.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the child tax credits and credit for other dependents (lines 19 and 28). However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit and these other benefits. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2022. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent won't claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

CAUTION *You must include the required information even if you filed it with your return in an earlier year.*

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to certain tax benefits for a child, and the noncustodial parent must include a copy with their return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of certain tax benefits revoked. A custodial parent who has revoked their previous release of a claim to certain tax benefits for a child must include a copy of the revocation with their return. For details, see Form 8332.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; Step 4, question 2; and Step 5, question 2.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents*, earlier, or *Kidnapped child*, later.

If the person meets all other requirements to be your qualifying child but was born or died in 2022, the person is considered to have lived with you for more than half of 2022 if your home was this person's home for more than half the time the person was alive in 2022. If the person meets all other requirements to be your qualifying child but you adopted the person in 2022, the person was lawfully placed with you for legal adoption by you in 2022, or the person was an eligible foster child placed with you during 2022, the person is considered to have lived with you for more than half of 2022 if your main home was this person's main home for more than half the time since the person was adopted or placed with you in 2022.

Any other person is considered to have lived with you for all of 2022 if the person was born or died in 2022 and your home was this person's home for the entire time the person was alive

in 2022 or if you adopted the person in 2022, the person was lawfully placed with you for legal adoption by you in 2022, or the person was an eligible foster child placed with you during 2022 and your main home was the person's main home for the entire time since the person was adopted or placed with you in 2022.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying surviving spouse filing status, the child tax credit, the credit for other dependents, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married and files a joint return, you can't claim that person as your dependent. However, if the person is married but doesn't file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim that person as a dependent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child), or Step 4, question 4 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2022, the person can't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Public assistance payments. If you received payments under the Temporary Assistance for Needy Families (TANF) program or other public assistance program and you used the money to support another person, see Pub. 501.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents,* described earlier, applies.

1. Child tax credit and credit for other dependents (line 19) and additional child tax credit (line 28).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule 3, line 2).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 27).

No other person can take any of the five tax benefits just listed based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply. For purposes of these rules, the term "parent" means a biological or adoptive parent of an individual. It doesn't include a stepparent or foster parent unless that person has adopted the individual.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2022. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2022.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2022.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2022, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your child, J, meets the conditions to be a qualifying child for both you and your parent. J doesn't meet the conditions to be a qualifying child of any other person, including J's other parent. Under the rules just described, you can claim J as a qualifying child for all of the five tax benefits just listed for which you otherwise qualify. Your parent can't claim any of those five tax benefits based on J. However, if your parent's AGI is higher than yours and you do not claim J as a qualifying child, J is the qualifying child of your parent.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you can't claim any benefits based on this child.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may reduce or disallow any tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card isn't correct or you need to get an SSN for your dependent, contact the Social Security Administration (SSA). See *Social Security Number (SSN),* earlier. If your dependent won't have a number by the date your return is due, see *What if You Can't File on Time?* earlier.

For the child tax credit, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the SSA before the due date of your 2022 return (including extensions). If your child was a U.S. citizen when the child received the SSN, the SSN is valid for employment. If "Not Valid for Employment" is printed on your child's social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

If your dependent child was born and died in 2022 and you do not have an SSN for the child, enter "Died" in column (2) of the *Dependents* section and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you, or your spouse if filing jointly, didn't have an SSN (or ITIN) issued on or before the due date of your 2022 return (including extensions), you can't claim the child tax credit or the credit for other dependents on your original or an amended 2022 return.

If you apply for an ITIN on or before the due date of your 2022 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return.

Student. A student is a child who during any part of 5 calendar months of 2022 was enrolled as a full-time student at a school or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions and the Schedule 1 instructions, especially the instructions for lines 1 through 7 and Schedule 1, lines 1 through 8z. Also see Pub. 525.

Forgiveness of Paycheck Protection Program (PPP) Loans

The forgiveness of a PPP Loan creates tax-exempt income, so although you don't need to report the income from the forgiveness of your PPP Loan on Form 1040 or 1040-SR, you do need to report certain information related to your PPP Loan.

Rev. Proc. 2021-48, 2021-49 I.R.B. 835, permits taxpayers to treat tax-exempt income resulting from the forgiveness of a PPP Loan as received or accrued: (1) as, and to the extent that, eligible expenses are paid or incurred; (2) when you apply for forgiveness of the PPP Loan; or (3) when forgiveness of the PPP Loan is granted. If you have tax-exempt income resulting from the forgiveness of a PPP Loan, attach a statement to your return reporting each taxable year for which you are applying Rev. Proc. 2021-48, and which section of Rev. Proc. 2021-48 you are applying—either section 3.01(1), (2), or (3). Any statement should include the following information for each PPP Loan:

1. Your name, address, and ITIN or SSN;

2. A statement that you are applying or applied section 3.01(1), (2), or (3) of Rev. Proc. 2021-48, and for what taxable year;

3. The amount of tax-exempt income from forgiveness of the PPP Loan that you are treating as received or accrued and for what taxable year; and

4. Whether forgiveness of the PPP Loan has been granted as of the date you file your return.

Write "RP2021-48" at the top of your attached statement.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Rev. Proc. 2014-55, 2014-44 I.R.B. 753, available at IRS.gov/irb/2014-44_IRB#RP-2014-55, to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 5a and 5b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account; or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Foreign financial assets. If you had foreign financial assets in 2022, you may have to file Form 8938. See Form 8938 and its instructions.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income); and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, don't include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at IRS.gov/irb/2006-40_IRB#NOT-2006-83.

Community Property States

Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California must generally report half the combined community income of the individual and their domestic partner. See Form 8958 and Pub. 555.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $1.39 becomes $1 and $2.50 becomes $3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

If you are entering amounts that include cents, make sure to include the decimal point. There is no cents column on the form.

CAUTION *The lines on Forms 1040 and 1040-SR are the same. References to lines in the following instructions refer to the line on either form.*

Line 1a

Total Amount From Form(s) W-2, Box 1

Enter the total amount from Form(s) W-2, box 1. If a joint return, also include your spouse's income from Form(s) W-2, box 1.

CAUTION *If you earned wages while you were an inmate in a penal institution, you will now report these amounts on Schedule 1, line 8u. Do not report those wages on line 1a. See the instructions for Schedule 1, line 8u.*

CAUTION *If you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457(b) plan and it was reported in box 1 of Form W-2, do not include this amount on Form 1040, line 1a. This amount is reported on Schedule 1, line 8t.*

Line 1b

Household Employee Wages Not Reported on Form(s) W-2

Enter the total of your wages received as a household employee that was not reported on Form(s) W-2. An employer isn't required to provide a Form W-2 to you if they paid you wages of less than $2,400 in 2022. For information on employment taxes for household employees, see Tax Topic 756.

Line 1c

Tip Income Not Reported on Line 1a

Enter the total of your tip income that was not reported on Form 1040, line 1a. This should include any tip income you didn't report to your employer and any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips aren't included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you don't report these noncash tips to your employer, you must report them on line 1c.

CAUTION *You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for Schedule 2, line 5.*

Line 1d

Medicaid Waiver Payments Not Reported on Form(s) W-2, Box 1

Enter your taxable Medicaid waiver payments that were not reported on Form(s) W-2. Also enter the total of your taxable and nontaxable Medicaid waiver payments that were not reported on Form(s) W-2, or not reported in box 1 of Form(s) W-2, if you choose to include nontaxable payments in earned income for purposes of claiming a credit or other tax benefit. If you and your spouse both received nontaxable Medicaid waiver payments during the year, you and your spouse can make different choices about including payments in earned income. See the instructions for Schedule 1, line 8s.

Line 1e

Taxable Dependent Care Benefits From Form 2441, Line 26

Enter the total of your taxable dependent care benefits from Form 2441, line 26. Dependent care benefits should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.

Line 1f

Employer-Provided Adoption Benefits From Form 8839, Line 29

Enter the total of your employer-provided adoption benefits from Form 8839, line 29. Employer-provided adoption benefits should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2022.

Line 1g

Wages From Form 8919, Line 6

Enter the total of your wages from Form 8919, line 6.

Line 1h

Other Earned Income

TIP *If you received scholarship or fellowship grants that were not reported to you on Form W-2, you will now report these amounts on Schedule 1, line 8r. See the instructions for Schedule 1, line 8r.*

The following types of income must be included in the total on line 1h.

- Strike or lockout benefits (other than bona fide gifts).
- Excess elective deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2022 under all plans was more than $20,500 (excluding catch-up contributions as explained later), include the excess on line 1h. This limit is (a) $14,000 if you have only SIMPLE plans, or (b) $23,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, don't include the excess attributable to such contributions on line 1h. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2022, your employer may have allowed an additional deferral (catch-up contributions) of up to $6,500 ($3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.

CAUTION *You can't deduct the amount deferred. It isn't included as income in box 1 of your Form W-2.*

- Disability pensions shown on Form 1099-R if you haven't reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 5a and 5b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 5a and 5b. Payments from an IRA are reported on lines 4a and 4b.
- Corrective distributions from a retirement plan shown on Form 1099-R of excess elective deferrals and excess contributions (plus earnings). But don't include distributions from an IRA* on line 1h. Instead, report distributions from an IRA on lines 4a and 4b.

**This includes a Roth, SEP, or SIMPLE IRA.*

Line 1i

Nontaxable Combat Pay Election

If you elect to include your nontaxable combat pay in your earned income when figuring the EIC, enter the amount on line 1i. See the instructions for line 27.

Were You a Statutory Employee?

If you were a statutory employee, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent or commission drivers, certain traveling salespeople, and certain homeworkers. Statutory employees report the amount shown in box 1 of Form W-2 on a Schedule C along with any related business expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2023. If you don't receive it by early February, use Tax Topic 154 to find out what to do. Even if you don't get a Form W-2, you must still report your earnings. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 2a

Tax-Exempt Interest

If you received any tax-exempt interest (including any tax-exempt original issue discount (OID)), such as from municipal bonds, each payer should send you a Form 1099-INT or a Form 1099-OID. In general, your tax-exempt stated interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID, and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 2a. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 2a (that is, the excess of the tax-exempt interest received during the year over the amortized bond premium for the year). Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 2a (that is, the excess of tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

Also include on line 2a any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 12 of Form 1099-DIV.

Don't include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

CAUTION *Don't include any amounts related to the forgiveness of PPP Loans on this line.*

Line 2b

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 2b. But you must fill in and attach Schedule B if the total is over $1,500 or any of the other conditions listed at the beginning of the Schedule B instructions applies to you.

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

Interest credited in 2022 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2022 income. For details, see Pub. 550.

TIP *If you get a 2022 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2022, see Pub. 550.*

Line 3a

Qualified Dividends

Enter your total qualified dividends on line 3a. Qualified dividends are also included in the ordinary dividend total required to be shown on line 3b. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but aren't qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock isn't entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments aren't qualified dividends.
- Dividends from a corporation that first became a surrogate foreign corporation after December 22, 2017, other than a foreign corporation that is treated as a domestic corporation under section 7874(b).

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2022. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2022. Your Form 1099-DIV from XYZ Corp. shows $500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2022. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2022, through August 11, 2022). The 121-day period began on May 17, 2022 (60 days before the ex-dividend date), and ended on September 14, 2022. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. The facts are the same as in *Example 1* except that you bought the stock on July 15, 2022 (the day before the ex-dividend date), and you sold the stock on September 16, 2022. You held the stock for 63 days (from July 16, 2022, through September 16, 2022). The $500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2022, through September 14, 2022).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2022. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2022. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of $1,000 and qualified dividends of $200. However, you sold the 10,000 shares on August 11, 2022. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP *Use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. See the instructions for line 16 for details.*

Line 3b

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 3b. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over $1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They won't be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.

TIP *Dividends on insurance policies are a partial return of the premiums you paid. Don't report them as dividends. Include them in income on Schedule 1, line 8z, only if they exceed the total of all net premiums you paid for the contract.*

Lines 4a and 4b

IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 4a and 4b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 4a blank and enter the total distribution (from Form 1099-R, box 1) on line 4b.

Exception 1. Enter the total distribution on line 4a if you rolled over part or all of the distribution from one:

- Roth IRA to another Roth IRA, or
- IRA (other than a Roth IRA) to a qualified plan or another IRA (other than a Roth IRA).

Also enter "Rollover" next to line 4b. If the total distribution was rolled over, enter -0- on line 4b. If the total distribution wasn't rolled over, enter the part not rolled over on line 4b unless *Exception 2* applies to the part not rolled over. Generally, a rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan or you made the rollover in 2023, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 4a and see Form 8606 and its instructions to figure the amount to enter on line 4b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2022 or an earlier year. If you made nondeductible contributions to these IRAs for 2022, also see Pub. 590-A and Pub. 590-B.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 4b; you don't have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2016 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2022.

4. You had a 2021 or 2022 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2022.

6. You recharacterized part or all of a contribution to a Roth IRA as a contribution to another type of IRA, or vice versa.

Exception 3. If all or part of the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 4a. If the total amount distributed is a QCD, enter -0- on line 4b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 4b unless *Exception 2* applies to that part. Enter "QCD" next to line 4b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70 1/2 when the distribution was made.

Generally, your total QCDs for the year can't be more than $100,000. (On a joint return, your spouse can also have a QCD of up to $100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-B for details.

CAUTION *You can't claim a charitable contribution deduction for any QCD not included in your income.*

Exception 4. If all or part of the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 4a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 4b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that isn't an HFD on line 4b unless *Exception 2* applies to that part. Enter "HFD" next to line 4b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you can generally elect to exclude an HFD from your income once in your lifetime. You can't exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

CAUTION *The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.*

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 4b. For example: "Line 4b – $1,000 Rollover and $500 HFD." But you do not need to attach a statement if only *Exception 2* and one other exception apply.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 4b. Enter the total amount of those distributions on line 4a.

CAUTION *You may have to pay an additional tax if you received an early distribution from your IRA and the total wasn't rolled over. See the instructions for Schedule 2, line 8, for details.*

More information. For more information about IRAs, see Pub. 590-A and Pub. 590-B.

Lines 5a and 5b

Pensions and Annuities

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Don't include the following payments on lines 5a and 5b. Instead, report them on line 1h.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess elective deferrals or other excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.

TIP *Attach Form(s) 1099-R to Form 1040 or 1040-SR if any federal income tax was withheld.*

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you didn't contribute to the cost (see *Cost,* later) of your pension or annuity, or (b) you got your entire cost back tax free before 2022. But see *Insurance Premiums for Retired Public Safety Officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 5b; don't make an entry on line 5a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 5a. If your Form 1099-R doesn't show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 5b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a $1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 5b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or $3,000. You can make this election only for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R doesn't reflect the exclusion. Report your total distributions on line 5a and the taxable amount on line 5b. Enter "PSO" next to line 5b.

If you are retired on disability and reporting your disability pension on line 1h, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 1h.

Payments when you are disabled. If you receive payments from a retirement or profit-sharing plan that does not provide for disability retirement, do not treat those payments as disability payments. The payments must be reported as a pension or annuity.

You must include in your income any amounts that you received that you would have received in retirement had you not become disabled as a result of a terrorist attack. Include in your income any payments you receive from a 401(k), pension, or other retirement plan to the extent that you would have received the amount at the same or later time regardless of whether you had become disabled.

Example. Taxpayer J, a contractor, was disabled as a direct result of participating in efforts to clean up the World Trade Center. J is eligible for compensation by the September 11 Victim Compensation Fund. J began receiving a disability pension at age 55 when J could no longer continue working because of J's disability. Under J's pension plan, at age 55, J is entitled to an early retirement benefit of $2,500. If J waits until age 62, normal retirement age under the plan, J would be entitled to a normal retirement benefit of $3,000 a month. The pension plan provides that a participant who retires early on account of disability is entitled to receive the participant's normal retirement benefit, which in J's case equals $3,000 per month. Until J turns age 62, J can exclude $500 of the monthly retirement benefit from income (the difference between the early retirement benefit and the normal retirement benefit, $3,000 - $2,500) received on account of disability. J must report the remaining $2,500 of monthly pension benefit as taxable. For each month after J turns age 62, J must report the full amount of the monthly pension benefit ($3,000 a month) as taxable.

Simplified Method

You must use the Simplified Method if either of the following applies.

1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 (or Pub. 721 for U.S. Civil Service retirement benefits).

CAUTION *If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.*

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on their annuity starting date. But if your

Simplified Method Worksheet—Lines 5a and 5b

Keep for Your Records

Before you begin: √ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to $5,000) in the amount entered on line 2 below.

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040 or 1040-SR, line 5b. Enter the total pension or annuity payments received in 2022 on Form 1040 or 1040-SR, line 5a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040 or 1040-SR, line 5a . . . . . 1.
2. Enter your cost in the plan at the annuity starting date . . . . . 2.
   Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . . 3.
4. Divide line 2 by the number on line 3 . . . . . 4.
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . 5.
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . . . 6.
7. Subtract line 6 from line 2 . . . . . 7.
8. Enter the **smaller** of line 5 or line 7 . . . . . 8.
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040 or 1040-SR, line 5b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* before entering an amount on line 5b . . . . . 9.
10. Was your annuity starting date before 1987?
    ☐ **Yes.** STOP Do not complete the rest of this worksheet.
    ☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2022. You will need this number if you need to fill out this worksheet next year . . . . . 10.
11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable . . . . . 11.

Table 1 for Line 3 Above

IF the age at annuity starting date was . . .	AND your annuity starting date was— before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It doesn't include pre-tax contributions. Your net investment may be shown in box 9b of Form 1099-R.

Rollovers

Generally, a rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 5a and 5b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 5a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the rollover. Enter the remaining amount on line 5b. If the remaining amount is zero and you have no other distribution to report on line 5b, enter -0- on line 5b. Also enter "Rollover" next to line 5b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount wasn't rolled over. For details, see the instructions for Schedule 2, line 8.

Enter the total distribution on line 5a and the taxable part on line 5b. For details, see Pub. 575.

TIP *If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.*

Lines 6a, 6b, and 6c

Lines 6a and 6b Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2022. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2022 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2022 and your total repayments (box 4) were more than your total benefits for 2022 (box 3). None of your benefits are taxable for 2022. Also, if your total repayments in 2022 exceed your total benefits received in 2022 by more than $3,000, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

TIP ***Social security information.*** *Social security beneficiaries can now get a variety of information from the SSA website with a my Social Security account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to SSA.gov/myaccount.*

Disability payments. Don't include in your income any disability payments (including Social Security Disability Insurance (SSDI) payments) you receive for injuries incurred as a direct result of a terrorist attack directed against the United States (or its allies), whether outside or within the United States. In the case of the September 11 attacks, injuries eligible for coverage by the September 11 Victim Compensation Fund are treated as incurred as a direct result of the attack. If these payments are incorrectly reported as taxable on Form SSA-1099, don't include the nontaxable portion of income on your tax return. You may receive a notice from the IRS regarding the omitted payments. Follow the instructions in the notice to explain that the excluded payments aren't taxable. For more information about these payments, see Pub. 3920.

Example. Taxpayer X, a firefighter, was disabled as a direct result of the September 11 terrorist attack on the World Trade Center. X began receiving Social Security Disability Insurance (SSDI) benefits at age 54. X's full retirement age for social security retirement benefits is age 66. X's birthday is April 25. In the year X turned 66, X received $1,500 per month in benefits from the Social Security Administration (for a total of $18,000). Because X became eligible for a full retirement benefit in May, the month after X turned 66, X can exclude only four months (January through April) of their annual benefit from their income ($6,000). X must report the remaining $12,000 on line 6a. X must also complete the Social Security Benefits Worksheet to find out if any part of the $12,000 is taxable.

TIP ***Form RRB-1099.*** *If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 877-772-5772 or go to www.rrb.gov.*

Accrued leave payment. If you retire on disability, any lump-sum payment you receive for accured annual leave is a salary payment. The payment is not a disability payment. Include it in your income in the tax year you receive it.

Line 6c

Check the box on line 6c if you elect to use the lump-sum election method for your benefits. If any of your benefits are taxable for 2022 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount with the lump-sum election. See *Lump-Sum Election* in Pub. 915 for details.

Line 7

Capital Gain or (Loss)

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

Exception 1. You don't have to file Form 8949 or Schedule D if you aren't deferring any capital gain by investing in a qualified opportunity fund and both of the following apply.

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements); and

2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

Exception 2. You must file Schedule D but generally don't have to file Form 8949 if *Exception 1* doesn't apply, you aren't deferring any capital gain by investing in a qualified opportunity fund or terminating deferral from an investment in a qualified opportunity fund, and your only capital gains and losses are:

- Capital gain distributions;
- A capital loss carryover from 2021;
- A gain from Form 2439 or 6252 or Part I of Form 4797;
- A gain or loss from Form 4684, 6781, or 8824;
- A gain or loss from a partnership, S corporation, estate, or trust; or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS, the QOF box in box 3 isn't checked, and you don't need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 7 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 7 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

TIP *If you don't have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 16 instructions to figure your tax.*

Total Income and Adjusted Gross Income

Line 10

Enter any adjustments to income from Schedule 1, line 26, on line 10.

Tax and Credits

Line 12

Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

CAUTION *If you made a section 962 election and are taking a deduction under section 250 with respect to any income inclusions under section 951 or 951A, don't report the deduction on line 12. Instead, report the tax with respect to a section 962 election on line 16 and include in the statement required by line 16 how you figured the section 250 deduction.*

Standard Deduction

Most Form 1040 filers can find their standard deduction by looking at the amounts listed to the left of line 12. Most Form 1040-SR filers can find their standard deduction by using the chart on the last page of Form 1040-SR.

Exception 1—Dependent. If you checked the "Someone can claim you as a dependent" box, or if you're filing jointly and you checked the "Someone can claim your spouse as a dependent" box, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

TIP *Someone claims you or your spouse as a dependent if they list your or your spouse's name and SSN in the* Dependents *section of their return.*

Exception 2—Born before January 2, 1958, or blind. If you checked any of the following boxes, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1958, or Were Blind if you are filing Form 1040 or by using the chart on the last page of Form 1040-SR.

- You were born before January 2, 1958.
- You are blind.
- Spouse was born before January 2, 1958.
- Spouse is blind.

Exception 3—Separate return or dual-status alien. If you checked the box labeled "Spouse itemizes on separate return or you were dual-status alien" on the Spouse standard deduction line, your standard deduction is zero, even if you were born before January 2, 1958, or were blind.

Exception 4—Increased standard deduction for net qualified disaster loss.

Social Security Benefits Worksheet—Lines 6a and 6b

Keep for Your Records

Before you begin:
- ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2022, enter "D" to the right of the word "benefits" on line 6a. If you don't, you may get a math error notice from the IRS.
- ✓ Be sure you have read the ***Exception*** in the line 6a and 6b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **RRB-1099.** Also enter this amount on Form 1040 or 1040-SR, line 6a	1.	
2.	Multiply line 1 by 50% (0.50)	2.	
3.	Combine the amounts from Form 1040 or 1040-SR, lines 1z, 2b, 3b, 4b, 5b, 7, and 8	3.	
4.	Enter the amount, if any, from Form 1040 or 1040-SR, line 2a	4.	
5.	Combine lines 2, 3, and 4	5.	
6.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25	6.	
7.	Is the amount on line 6 less than the amount on line 5? ☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. ☐ **Yes.** Subtract line 6 from line 5	7.	
8.	If you are: • Married filing jointly, enter $32,000 • Single, head of household, qualifying surviving spouse, or married filing separately and you **lived apart** from your spouse for, all of 2022, enter $25,000 • Married filing separately and you lived with your spouse at any time in 2022, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17	8.	
9.	Is the amount on line 8 less than the amount on line 7? ☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you **lived apart** from your spouse for all of 2022, be sure you entered "D" to the right of the word "benefits" on line 6a. ☐ **Yes.** Subtract line 8 from line 7	9.	
10.	Enter $12,000 if married filing jointly; $9,000 if single, head of household, qualifying surviving spouse, or married filing separately and you **lived apart** from your spouse for all of 2022	10.	
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	
12.	Enter the **smaller** of line 9 or line 10	12.	
13.	Enter one-half of line 12	13.	
14.	Enter the **smaller** of line 2 or line 13	14.	
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	
16.	Add lines 14 and 15	16.	
17.	Multiply line 1 by 85% (0.85)	17.	
18.	**Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b	18.	

TIP *If any of your benefits are taxable for 2022* ***and*** *they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See* Lump-Sum Election *in Pub. 915 for details.*

If you had a net qualified disaster loss and you elect to increase your standard deduction by the amount of your net qualified disaster loss, use Schedule A to figure your standard deduction. Qualified disaster loss refers to losses arising from certain disasters occurring in 2016 and subsequent years. See the Instructions for Form 4684 and Schedule A, line 16, for more information.

Line 13

Qualified Business Income Deduction (Section 199A Deduction)

To figure your Qualified Business Income Deduction, use Form 8995 or Form 8995-A as applicable.

Use Form 8995 if:

- You have qualified business income, qualified REIT dividends, or qualified PTP income (loss);
- Your 2022 taxable income before the qualified business income deduction is less than or equal to $170,050 ($340,100 if married filing jointly); and
- You aren't a patron in a specified agricultural or horticultural cooperative.

If you don't meet these requirements, use Form 8995-A, Qualified Business Income Deduction. Attach whichever form you use (Form 8995 or 8995-A) to your return. See the Instructions for Forms 8995 and 8995-A for more information for figuring and reporting your qualified business income deduction.

Line 16

Tax

Include in the total on the entry space on line 16 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described later.
- Tax from Form(s) 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax with respect to a section 962 election (election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates) reduced by the amount of any foreign tax credits claimed on Form 1118. See section 962 for details. Check box 3 and enter the amount and "962" in the space next to that box. Attach a statement showing how you figured the tax.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2022 for the student. See Form 8863 for more details. Check box 3 and enter the amount and "ECR" in the space next to that box.
- Any tax from Form 8621, line 16e, relating to a section 1291 fund. Check box 3 and enter the amount of the tax and "1291TAX" in the space next to that box.
- Tax from Form 8978, line 14 (relating to partner's audit liability under section 6226). Check box 3 and enter the amount of the liability and "Form 8978" in the space next to that box. If the amount on Form 8978, line 14, is negative, see the instructions for Schedule 3 (Form 1040), line 6l.
- Net tax liability deferred under section 965(i). If you had a net 965 inclusion and made an election to defer your net 965 tax liability under section 965(i), check box 3 and enter (as a negative number) the amount of the deferred net 965 tax liability and "965" on the line next to that box.
- Triggering event under section 965(i). If you had a triggering event under section 965(i) during the year and did not enter into a transfer agreement, check box 3 and enter the amount of the triggered deferred net 965 tax liability and enter "965INC" on the line next to that box.

Do you want the IRS to figure the tax on your taxable income for you?

☐ **Yes.** See chapter 13 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you didn't pay enough, we will send you a bill.

☐ **No.** Use one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than $100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is $100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, don't use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 must generally be used to figure the tax on your unearned income over $2,300 if you are under age 18, and in certain situations if you are older.

You must file Form 8615 if you meet all of the following conditions.

1. You had more than $2,300 of unearned income (such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions)).
2. You are required to file a tax return.
3. You were either:

a. Under age 18 at the end of 2022,

b. Age 18 at the end of 2022 and didn't have earned income that was more than half of your support, or

c. A full-time student at least age 19 but under age 24 at the end of 2022 and didn't have earned income that was more than half of your support.

4. At least one of your parents was alive at the end of 2022.
5. You don't file a joint return in 2022.

A child born on January 1, 2005, is considered to be age 18 at the end of 2022; a child born on January 1, 2004, is considered to be age 19 at the end of 2022; and a child born on January 1, 1999, is considered to be age 24 at the end of 2022.

Schedule D Tax Worksheet. Use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040 or 1040-SR, line 16, if:

- You have to file Schedule D, and line 18 or 19 of Schedule D is more than zero; or
- You have to file Form 4952 and you have an amount on line 4g, even if you don't need to file Schedule D.

But if you are filing Form 2555, you must use the Foreign Earned Income Tax Worksheet instead.

Standard Deduction Worksheet for Dependents—Line 12

Keep for Your Records

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.	Check if: ☐ You were born before January 2, 1958. ☐ You are blind. ☐ Spouse was born before January 2, 1958. ☐ Spouse is blind.	Total number of boxes checked	1.
2.	Is your **earned income*** more than $750? ☐ **Yes.** Add $400 to your earned income. Enter the total. ☐ **No.** Enter $1,150.		2.
3.	Enter the amount shown below for your filing status. • Single or married filing separately—$12,950 • Married filing jointly—$25,900 • Head of household—$19,400		3.
4.	**Standard deduction.**		
a.	Enter the **smaller** of line 2 or line 3. If born after January 1, 1958, and not blind, **stop here** and enter this amount on Form 1040 or 1040-SR, line 12. Otherwise, go to line 4b		4a.
b.	If born before January 2, 1958, or blind, multiply the number on line 1 by $1,400 ($1,750 if single or head of household)		4b.
c.	Add lines 4a and 4b. Enter the total here and on Form 1040 or 1040-SR, line 12		4c.

** **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040 or 1040-SR, line 1z, and Schedule 1, lines 3, 6, 8r, 8t, and 8u minus the amount, if any, on Schedule 1, line 15.*

Standard Deduction Chart for People Who Were Born Before January 2, 1958, or Were Blind

Don't use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

☐ You were born before January 2, 1958. ☐ You are blind.
☐ Spouse was born before January 2, 1958. ☐ Spouse is blind.

Enter the total number of boxes checked ▶ ☐

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	$14,700
	2	16,450
Married filing jointly	1	$27,300
	2	28,700
	3	30,100
	4	31,500
Qualifying surviving spouse	1	$27,300
	2	28,700
Married filing separately*	1	$14,350
	2	15,750
	3	17,150
	4	18,550
Head of household	1	$21,150
	2	22,900

* You can check the boxes for spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Qualified Dividends and Capital Gain Tax Worksheet. Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you don't have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040 or 1040-SR, line 3a.
- You don't have to file Schedule D and you reported capital gain distributions on Form 1040 or 1040-SR, line 7.
- You are filing Schedule D, and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555, you must use the Foreign Earned Income Tax Worksheet instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555, you must figure your tax using the Foreign Earned Income Tax Worksheet.

Foreign Earned Income Tax Worksheet—Line 16

Keep for Your Records

CAUTION *If Form 1040 or 1040-SR, line 15, is zero, don't complete this worksheet.*

1.	Enter the amount from Form 1040 or 1040-SR, line 15	**1.**	
2a.	Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50	**2a.**	
b.	Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income	**b.**	
c.	Subtract line 2b from line 2a. If zero or less, enter -0-	**c.**	
3.	Add lines 1 and 2c	**3.**	
4.	**Figure the tax on the amount on line 3**. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for Form 1040 or 1040-SR, line 16, to see which tax computation method applies. (Don't use a second Foreign Earned Income Tax Worksheet to figure the tax on this line.)	**4.**	
5.	**Figure the tax on the amount on line 2c**. If the amount on line 2c is less than $100,000, use the Tax Table to figure this tax. If the amount on line 2c is $100,000 or more, use the Tax Computation Worksheet	**5.**	
6.	Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16	**6.**	

** Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 4 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040 or 1040-SR, line 15, from line 4 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you don't have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then, complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then, complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

Before you begin:
- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	**1.**		
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	**2.**		
3.	Are you filing Schedule D?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. ☐ **No.** Enter the amount from Form 1040 or 1040-SR, line 7.	**3.**		
4.	Add lines 2 and 3	**4.**		
5.	Subtract line 4 from line 1. If zero or less, enter -0-	**5.**		
6.	Enter: $41,675 if single or married filing separately, $83,350 if married filing jointly or qualifying surviving spouse, $55,800 if head of household.	**6.**		
7.	Enter the smaller of line 1 or line 6	**7.**		
8.	Enter the smaller of line 5 or line 7	**8.**		
9.	Subtract line 8 from line 7. This amount is taxed at 0%	**9.**		
10.	Enter the smaller of line 1 or line 4	**10.**		
11.	Enter the amount from line 9	**11.**		
12.	Subtract line 11 from line 10	**12.**		
13.	Enter: $459,750 if single, $258,600 if married filing separately, $517,200 if married filing jointly or qualifying surviving spouse, $488,500 if head of household.	**13.**		
14.	Enter the smaller of line 1 or line 13	**14.**		
15.	Add lines 5 and 9	**15.**		
16.	Subtract line 15 from line 14. If zero or less, enter -0-	**16.**		
17.	Enter the smaller of line 12 or line 16	**17.**		
18.	Multiply line 17 by 15% (0.15)			**18.**
19.	Add lines 9 and 17	**19.**		
20.	Subtract line 19 from line 10	**20.**		
21.	Multiply line 20 by 20% (0.20)			**21.**
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 5 is $100,000 or more, use the Tax Computation Worksheet			**22.**
23.	Add lines 18, 21, and 22			**23.**
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet			**24.**
25.	**Tax on all taxable income.** Enter the **smaller** of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet			**25.**

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

Line 19

Child Tax Credit and Credit for Other Dependents

Use Schedule 8812 (Form 1040) to figure your child tax credit and credit for other dependents.

Form 8862, who must file. You must file Form 8862 to claim the child tax credit or credit for other dependents if your child tax credit (refundable or nonrefundable depending on the tax year), additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2022 return. Don't file Form 8862 if you filed Form 8862 for 2021, and the child tax credit (refundable or nonrefundable), additional child tax credit, or credit for other dependents was allowed for that year. See Form 8862 and its instructions for details.

CAUTION *If you take the child tax credit or credit for other dependents even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the rules for these credits, you won't be allowed to take either credit or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you take the child tax credit or credit for other dependents even though you aren't eligible and it is later determined that you fraudulently took either credit, you won't be allowed to take either credit or the additional child tax credit for 10 years. You may also have to pay penalties.*

CAUTION *If your qualifying child didn't have an SSN valid for employment issued before the due date of your 2022 return (including extensions), you can't claim the child tax credit for that child on your original or amended return. However, you may be able to claim the credit for other dependents for that child.*

Payments

Line 25 Federal Income Tax Withheld

Line 25a—Form(s) W-2

Add the amounts shown as federal income tax withheld on your Form(s) W-2. Enter the total on line 25a. The amount withheld should be shown in box 2 of Form W-2. Attach your Form(s) W-2 to your return.

Line 25b—Form(s) 1099

Include on line 25b any federal income tax withheld on your Form(s) 1099-R. The amount withheld should be shown in box 4. Attach your Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2022 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 25b. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

Line 25c—Other Forms

Include on line 25c any federal income tax withheld on your Form(s) W-2G. The amount withheld should be shown in box 4. Attach Form(s) W-2G to the front of your return if federal income tax was withheld.

If you had Additional Medicare Tax withheld, include the amount shown on Form 8959, line 24, in the total on line 25c. Attach Form 8959.

Include on line 25c any federal income tax withheld that is shown on a Schedule K-1.

Also include on line 25c any tax withheld that is shown on Form 1042-S, Form 8805, or Form 8288-A. You should attach the form to your return to claim a credit for the withholding.

Line 26

2022 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2022. Include any overpayment that you applied to your 2022 estimated tax from your 2021 return or an amended return (Form 1040-X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2022. For more information, see Pub. 505. Be sure to show both SSNs in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2022 or in 2023 before filing a 2022 return.

Divorced taxpayers. If you got divorced in 2022 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040 or 1040-SR. If you were divorced and remarried in 2022, enter your present spouse's SSN in the space provided on the front of Form 1040 or 1040-SR. Also, on the dotted line next to line 26, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 or 1040-SR that explains all the payments you and your spouse made in 2022 and the name(s) and SSN(s) under which you made them.

Line 27— Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you don't owe any tax or didn't have any tax withheld.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.
- If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, complete and attach Schedule EIC, even if that child doesn't have a valid SSN. See Schedule EIC for more information, including how to complete Schedule EIC if your qualifying child doesn't have a valid SSN.

For help in determining if you are eligible for the EIC, go to IRS.gov/EITC and click on "EITC Qualification Assistant." This service is available in English and Spanish.

CAUTION *If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you won't be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you won't be allowed to take the credit for 10 years. See* Form 8862, who must file, *later. You may also have to pay penalties.*

TIP *Refunds for returns claiming the earned income credit can't be issued before mid-February 2023. This delay applies to the entire refund, not just the portion associated with the earned income credit.*

Step 1 All Filers

1. If, in 2022:
   - 3 or more children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than $53,057 ($59,187 if married filing jointly)?
   - 2 children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than $49,399 ($55,529 if married filing jointly)?
   - 1 child who has a valid SSN lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than $43,492 ($49,622 if married filing jointly)?
   - No children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than $16,480 ($22,610 if married filing jointly)?

   ☐ **Yes.** Continue ☐ **No.** STOP You can't take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number issued on or before the due date of your 2022 return (including extensions) that allows you to work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

   ☐ **Yes.** Continue ☐ **No.** STOP You can't take the credit. Enter "No" on the dotted line next to line 27.

3. Are you filing Form 2555 (relating to foreign earned income)?

   ☐ **Yes.** STOP You can't take the credit. ☐ **No.** Continue

4. Were you or your spouse a nonresident alien for any part of 2022?

   ☐ **Yes.** See *Nonresident aliens,* later, under *Definitions and Special Rules*. ☐ **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040 or 1040-SR:

   Line 2a _____
   Line 2b + _____
   Line 3b + _____
   Line 7* + _____
   Investment Income = _____

   *If line 7 is a loss, enter -0-.

2. Is your investment income more than $10,300?

   ☐ **Yes.** Continue ☐ **No.** Skip question 3; go to question 4.

3. Are you filing Form 4797 (relating to sales of business property)?

   ☐ **Yes.** See *Form 4797 filers,* later, under *Definitions and Special Rules*. ☐ **No.** STOP You can't take the credit.

4. Do any of the following apply for 2022?
   - You are filing Schedule E.
   - You are reporting income from the rental of personal property not used in a trade or business.
   - You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
   - You have income or loss from a passive activity.

   ☐ **Yes.** Use Worksheet 1 in Pub. 596 to see if you can take the credit. ☐ **No.** Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2022 and younger than you (or your spouse if filing jointly)

or

Under age 24 at the end of 2022, a student (defined later), and younger than you (or your spouse if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2022 or is filing a joint return for 2022 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2022.

CAUTION *You can't take the credit for a child who didn't live with you for more than half the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.*

TIP *If the child didn't live with you for more than half of 2022 because of a temporary absence, birth, death, or kidnapping, see* Exception to time lived with you, *later.*

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse, if filing a joint return) for 2022, see* Qualifying child of more than one person, *later. If the child was married, see* Married child, *later.*

1. Do you have at least one child who meets the conditions to be your qualifying child for the purpose of claiming the EIC?
   ☐ **Yes.** Continue ☐ **No.** Skip questions 2 through 6; go to Step 4.

2. Are you filing a joint return for 2022?
   ☐ **Yes.** Skip questions 3 through 6 and Step 4; go to Step 5. ☐ **No.** Continue

3. Are you a married taxpayer whose filing status is married filing separately or head of household?
   ☐ **Yes.** Continue ☐ **No.** Skip questions 4 and 5; go to question 6.

4. Did you and your spouse have the same principal residence for the last 6 months of 2022?
   ☐ **Yes.** Continue ☐ **No.** Skip question 5; go to question 6.

5. Are you legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse at the end of 2022?
   ☐ **Yes.** Continue ☐ **No.** STOP You can't take the credit.

6. Could you be a qualifying child of another person for 2022? (Check "No" if the other person isn't required to file, and isn't filing, a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
   ☐ **Yes.** STOP You can't take the credit. Enter "No" on the dotted line next to line 27. ☐ **No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Are you a married taxpayer whose filing status is married filing separately or head of household?
   ☐ **Yes.** STOP You can't take the credit. ☐ **No.** Continue

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2022? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1957, and before January 2, 1998.) If your spouse died in 2022 or if you are preparing a return for someone who died in 2022, see Pub. 596 before you answer.
   ☐ **Yes.** Continue ☐ **No.** STOP You can't take the credit.

3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2022? Members of the military stationed outside the United States, see *Members of the military,* later, before you answer.
   ☐ **Yes.** Continue ☐ **No.** STOP You can't take the credit. Enter "No" on the dotted line next to line 27.

4. Are you filing a joint return for 2022?
   ☐ **Yes.** Skip questions 5 and 6; go to Step 5. ☐ **No.** Continue

5. Could you be a qualifying child of another person for 2022? (Check "No" if the other person isn't required to file, and isn't filing, a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
   ☐ **Yes.** STOP You can't take the credit. Enter "No" on the dotted line next to line 27. ☐ **No.** Continue

6. Can you be claimed as a dependent on someone else's 2022 tax return? (If the person who could claim you on their 2022 tax return is not required to file, and isn't filing a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid, check "No.")
   ☐ **Yes.** STOP You can't take the credit. ☐ **No.** Go to Step 5.

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of $108.28 or more?
   ☐ **Yes.** See *Clergy* or *Church employees,* whichever applies. ☐ **No.** Complete the following worksheet.

1.	Enter the amount from Form 1040 or 1040-SR, line 1z	1.
2.	Enter the Medicaid waiver payment amounts excluded from income on Schedule 1 (Form 1040), line 8s, unless you choose to include these amounts in earned income, in which case enter -0-. See the instructions for Schedule 1, line 8s.	2.

TIP *If you and your spouse both received Medicaid waiver payments during the year, you and your spouse can make different choices about including the full amount of your payments in earned income. Enter only the amount of Medicaid waiver payments that you or your spouse, if filing a joint return, do not want to include in earned income. To include all nontaxable Medicaid waiver payment amounts in earned income, enter -0-.*

3.	Subtract line 2 from line 1	3.
4.	Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter the amount of your nontaxable combat pay on line 1i of Form 1040 or 1040-SR. See *Combat pay, nontaxable,* later	4.
5.	Add lines 3 and 4. **This is your earned income**	5.

CAUTION *Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.*

2. Were you self-employed at any time in 2022, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C as a statutory employee?
   ☐ **Yes.** Skip question 3 and Step 6; go to Worksheet B. ☐ **No.** Continue

3. If you have:
   - 3 or more qualifying children who have valid SSNs, is your earned income less than $53,057 ($59,187 if married filing jointly)?
   - 2 qualifying children who have valid SSNs, is your earned income less than $49,399 ($55,529 if married filing jointly)?
   - 1 qualifying child who has a valid SSN, is your earned income less than $43,492 ($49,622 if married filing jointly)?
   - No qualifying children who have valid SSNs, is your earned income less than $16,480 ($22,610 if married filing jointly)?

   ☐ **Yes.** Go to Step 6. ☐ **No.** STOP You can't take the credit.

Step 6 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?
   ☐ **Yes.** See *Credit figured by the IRS,* later. ☐ **No.** Go to Worksheet A.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Church employees. Determine how much of the amount on Form 1040 or 1040-SR, line 1a, was also reported on Schedule SE, Part I, line 5a. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1a, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1a). Be sure to answer "Yes" to question 2 in Step 5.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an

amount that was also reported on Form 1040 or 1040-SR, line 1z, do the following.

1. Enter "Clergy" on the dotted line next to line 27.

2. Determine how much of the amount on Form 1040 or 1040-SR, line 1z, was also reported on Schedule SE, Part I, line 2.

3. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1z. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1z).

4. Be sure to answer "Yes" to question 2 in Step 5.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.

CAUTION *If you elect to use your nontaxable combat pay in figuring your EIC, enter that amount on line 1i.*

Credit figured by the IRS. To have the IRS figure your EIC:

1. Enter "EIC" on the dotted line next to line 27.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income by entering that amount on line 1i. See *Combat pay, nontaxable*, earlier.

3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* under *Who Qualifies as Your Dependent*, earlier, and *Members of the military*, later. A child is considered to have lived with you for more than half of 2022 if the child was born or died in 2022 and your home was this child's home for more than half the time the child was alive in 2022 or if you adopted the child in 2022, the child was lawfully placed with you for legal adoption by you in 2022, or the child was an eligible foster child placed with you during 2022 and your main home was the child's main home for more than half the time since the child was adopted or placed with you in 2022.

Form 4797 filers. If the amount on Form 1040 or 1040-SR, line 7, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you can't take the EIC.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But don't file Form 8862 if either of the following applies.

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC wasn't your qualifying child.

Also, don't file Form 8862 or take the credit for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2022 is a qualifying child only if (a) you can claim the child as your dependent, or (b) you could have claimed the child as your dependent except for the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier.

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you don't serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 27.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2022, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier, applies.

1. Child tax credit, credit for other dependents, and additional child tax credit (lines 19 and 28).

2. Head of household filing status.

3. Credit for child and dependent care expenses (Schedule 3, line 2).

4. Exclusion for dependent care benefits (Form 2441, Part III).

5. Earned income credit (line 27).

No other person can take any of the five tax benefits just listed based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply. For purposes of these rules, the term "parent"means a biological or adoptive parent of an individual. It doesn't include a stepparent or foster parent unless that person has adopted the individual.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2022. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2022.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2022.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2022, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

TIP *If, under these rules, you can't claim a child as a qualifying child for the EIC, you may be able to claim the EIC under the rules for a taxpayer without a qualifying child. For more information, see Pub. 596.*

Example. Your child J, meets the conditions to be a qualifying child for both you and your parent. J doesn't meet the conditions to be a qualifying child of any other person, including J's other parent. Under the rules just described, you can claim J as a qualifying child for all of the five tax benefits listed here for which you otherwise qualify. Your parent can't claim any of the five tax benefits listed here based on J. However, if your parent's AGI is higher than yours and you don't claim J as a qualifying child, J is the qualifying child of your parent.

For more details and examples, see Pub. 596.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see *Social Security Number (SSN)* near the beginning of these instructions. If you won't have an SSN by the date your return is due, see *What if You Can't File on Time?*

If you didn't have an SSN issued on or before the due date of your 2022 return (including extensions), you can't claim the EIC on your original or an amended 2022 return. If a child didn't have an SSN issued on or before the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the amount of the EIC on your original or an amended 2022 return.

Student. A student is a child who during any part of 5 calendar months of 2022 was enrolled as a full-time student at a school or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Worksheet A—2022 EIC—Line 27

Keep for Your Records

Before you begin: √ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

Part 1
All Filers Using Worksheet A

1. Enter your earned income from Step 5. | 1 |
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN as defined earlier. Enter the credit here. | 2 |

   If line 2 is zero, STOP You can't take the credit.
   Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.
3. Enter the amount from Form 1040 or 1040-SR, line 11. | 3 |
4. Are the amounts on lines 3 and 1 the same?

   ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

   ☐ **No.** Go to line 5.

Part 2
Filers Who Answered "No" on Line 4

5. If you have:
   - No qualifying children who have a valid SSN, is the amount on line 3 less than $9,200 ($15,300 if married filing jointly)?
   - 1 or more qualifying children who have a valid SSN, is the amount on line 3 less than $20,150 ($26,300 if married filing jointly)?

   ☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

   ☐ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6. | 5 |

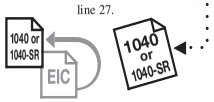
Part 3
Your Earned Income Credit

6. **This is your earned income credit.** | 6 |

   Enter this amount on Form 1040 or 1040-SR, line 27.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file, *earlier, to find out if you must file Form 8862 to take the credit for 2022.*

Worksheet B—2022 EIC—Line 27

Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 2.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1
Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a.	Enter the amount from Schedule SE, Part I, line 3.		1a
b.	Enter any amount from Schedule SE, Part I, line 4b and line 5a.	+	1b
c.	Combine lines 1a and 1b.	=	1c
d.	Enter the amount from Schedule SE, Part I, line 13.	−	1d
e.	Subtract line 1d from line 1c.	=	1e

Part 2
Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a.	Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a
b.	Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	+	2b
c.	Combine lines 2a and 2b.	=	2c

** If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3
Statutory Employees Filing Schedule C

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee. | 3 |

Part 4
All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5. | 4a |

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** | 4b |

If line 4b is zero or less, STOP You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

5. If you have:
   - 3 or more qualifying children who have valid SSNs, is line 4b less than $53,057 ($59,187 if married filing jointly)?
   - 2 qualifying children who have valid SSNs, is line 4b less than $49,399 ($55,529 if married filing jointly)?
   - 1 qualifying child who has a valid SSN, is line 4b less than $43,492 ($49,622 if married filing jointly)?
   - No qualifying children who have valid SSNs, is line 4b less than $16,480 ($22,610 if married filing jointly)?

   ☐ **Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

   ☐ **No.** STOP You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

Worksheet B —2022 EIC—Line 27—*Continued*

Keep for Your Records

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b. 6

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. 7

If line 7 is zero, STOP You can't take the credit.
Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

8. Enter the amount from Form 1040 or 1040-SR, line 11. 8

9. Are the amounts on lines 8 and 6 the same?

☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
- No qualifying children who have a valid SSN, is the amount on line 8 less than $9,200 ($15,300 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 8 less than $20,150 ($26,300 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. 10
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

Part 7

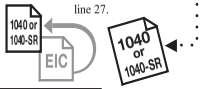
Your Earned Income Credit

11. **This is your earned income credit.** 11

Enter this amount on Form 1040 or 1040-SR, line 27.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file, *earlier, to find out if you must file Form 8862 to take the credit for 2022.*

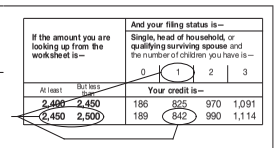
2022 Earned Income Credit (EIC) Table

Caution. This is **not** a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have who have valid SSNs as defined earlier. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child who has a valid SSN, and the amount you are looking up from your EIC Worksheet is $2,455, you would enter $842.



If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying surviving spouse★ and you have–				And your filing status is– Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
1	50	2	9	10	11	2	9	10	11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying surviving spouse★ and you have–				And your filing status is– Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

(Continued)

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Earned Income Credit (EIC) Table - *Continued* **(Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296
7,350	7,400	560	2,508	2,950	3,319	560	2,508	2,950	3,319
7,400	7,450	560	2,525	2,970	3,341	560	2,525	2,970	3,341
7,450	7,500	560	2,542	2,990	3,364	560	2,542	2,990	3,364
7,500	7,550	560	2,559	3,010	3,386	560	2,559	3,010	3,386
7,550	7,600	560	2,576	3,030	3,409	560	2,576	3,030	3,409
7,600	7,650	560	2,593	3,050	3,431	560	2,593	3,050	3,431
7,650	7,700	560	2,610	3,070	3,454	560	2,610	3,070	3,454
7,700	7,750	560	2,627	3,090	3,476	560	2,627	3,090	3,476
7,750	7,800	560	2,644	3,110	3,499	560	2,644	3,110	3,499
7,800	7,850	560	2,661	3,130	3,521	560	2,661	3,130	3,521
7,850	7,900	560	2,678	3,150	3,544	560	2,678	3,150	3,544
7,900	7,950	560	2,695	3,170	3,566	560	2,695	3,170	3,566
7,950	8,000	560	2,712	3,190	3,589	560	2,712	3,190	3,589
8,000	8,050	560	2,729	3,210	3,611	560	2,729	3,210	3,611
8,050	8,100	560	2,746	3,230	3,634	560	2,746	3,230	3,634
8,100	8,150	560	2,763	3,250	3,656	560	2,763	3,250	3,656
8,150	8,200	560	2,780	3,270	3,679	560	2,780	3,270	3,679
8,200	8,250	560	2,797	3,290	3,701	560	2,797	3,290	3,701
8,250	8,300	560	2,814	3,310	3,724	560	2,814	3,310	3,724
8,300	8,350	560	2,831	3,330	3,746	560	2,831	3,330	3,746
8,350	8,400	560	2,848	3,350	3,769	560	2,848	3,350	3,769
8,400	8,450	560	2,865	3,370	3,791	560	2,865	3,370	3,791
8,450	8,500	560	2,882	3,390	3,814	560	2,882	3,390	3,814
8,500	8,550	560	2,899	3,410	3,836	560	2,899	3,410	3,836
8,550	8,600	560	2,916	3,430	3,859	560	2,916	3,430	3,859
8,600	8,650	560	2,933	3,450	3,881	560	2,933	3,450	3,881
8,650	8,700	560	2,950	3,470	3,904	560	2,950	3,470	3,904
8,700	8,750	560	2,967	3,490	3,926	560	2,967	3,490	3,926
8,750	8,800	560	2,984	3,510	3,949	560	2,984	3,510	3,949
8,800	8,850	560	3,001	3,530	3,971	560	3,001	3,530	3,971
8,850	8,900	560	3,018	3,550	3,994	560	3,018	3,550	3,994
8,900	8,950	560	3,035	3,570	4,016	560	3,035	3,570	4,016
8,950	9,000	560	3,052	3,590	4,039	560	3,052	3,590	4,039
9,000	9,050	560	3,069	3,610	4,061	560	3,069	3,610	4,061
9,050	9,100	560	3,086	3,630	4,084	560	3,086	3,630	4,084
9,100	9,150	560	3,103	3,650	4,106	560	3,103	3,650	4,106
9,150	9,200	560	3,120	3,670	4,129	560	3,120	3,670	4,129
9,200	9,250	555	3,137	3,690	4,151	560	3,137	3,690	4,151
9,250	9,300	551	3,154	3,710	4,174	560	3,154	3,710	4,174
9,300	9,350	547	3,171	3,730	4,196	560	3,171	3,730	4,196
9,350	9,400	544	3,188	3,750	4,219	560	3,188	3,750	4,219
9,400	9,450	540	3,205	3,770	4,241	560	3,205	3,770	4,241
9,450	9,500	536	3,222	3,790	4,264	560	3,222	3,790	4,264
9,500	9,550	532	3,239	3,810	4,286	560	3,239	3,810	4,286
9,550	9,600	528	3,256	3,830	4,309	560	3,256	3,830	4,309
9,600	9,650	524	3,273	3,850	4,331	560	3,273	3,850	4,331
9,650	9,700	521	3,290	3,870	4,354	560	3,290	3,870	4,354
9,700	9,750	517	3,307	3,890	4,376	560	3,307	3,890	4,376
9,750	9,800	513	3,324	3,910	4,399	560	3,324	3,910	4,399
9,800	9,850	509	3,341	3,930	4,421	560	3,341	3,930	4,421
9,850	9,900	505	3,358	3,950	4,444	560	3,358	3,950	4,444
9,900	9,950	501	3,375	3,970	4,466	560	3,375	3,970	4,466
9,950	10,000	498	3,392	3,990	4,489	560	3,392	3,990	4,489
10,000	10,050	494	3,409	4,010	4,511	560	3,409	4,010	4,511
10,050	10,100	490	3,426	4,030	4,534	560	3,426	4,030	4,534
10,100	10,150	486	3,443	4,050	4,556	560	3,443	4,050	4,556
10,150	10,200	482	3,460	4,070	4,579	560	3,460	4,070	4,579
10,200	10,250	479	3,477	4,090	4,601	560	3,477	4,090	4,601
10,250	10,300	475	3,494	4,110	4,624	560	3,494	4,110	4,624
10,300	10,350	471	3,511	4,130	4,646	560	3,511	4,130	4,646
10,350	10,400	467	3,528	4,150	4,669	560	3,528	4,150	4,669
10,400	10,450	463	3,545	4,170	4,691	560	3,545	4,170	4,691
10,450	10,500	459	3,562	4,190	4,714	560	3,562	4,190	4,714
10,500	10,550	456	3,579	4,210	4,736	560	3,579	4,210	4,736
10,550	10,600	452	3,596	4,230	4,759	560	3,596	4,230	4,759
10,600	10,650	448	3,613	4,250	4,781	560	3,613	4,250	4,781
10,650	10,700	444	3,630	4,270	4,804	560	3,630	4,270	4,804
10,700	10,750	440	3,647	4,290	4,826	560	3,647	4,290	4,826
10,750	10,800	436	3,664	4,310	4,849	560	3,664	4,310	4,849
10,800	10,850	433	3,681	4,330	4,871	560	3,681	4,330	4,871
10,850	10,900	429	3,698	4,350	4,894	560	3,698	4,350	4,894
10,900	10,950	425	3,715	4,370	4,916	560	3,715	4,370	4,916
10,950	11,000	421	3,733	4,390	4,939	560	3,733	4,390	4,939
11,000	11,050	417	3,733	4,410	4,961	560	3,733	4,410	4,961
11,050	11,100	413	3,733	4,430	4,984	560	3,733	4,430	4,984
11,100	11,150	410	3,733	4,450	5,006	560	3,733	4,450	5,006
11,150	11,200	406	3,733	4,470	5,029	560	3,733	4,470	5,029
11,200	11,250	402	3,733	4,490	5,051	560	3,733	4,490	5,051
11,250	11,300	398	3,733	4,510	5,074	560	3,733	4,510	5,074
11,300	11,350	394	3,733	4,530	5,096	560	3,733	4,530	5,096
11,350	11,400	391	3,733	4,550	5,119	560	3,733	4,550	5,119
11,400	11,450	387	3,733	4,570	5,141	560	3,733	4,570	5,141
11,450	11,500	383	3,733	4,590	5,164	560	3,733	4,590	5,164
11,500	11,550	379	3,733	4,610	5,186	560	3,733	4,610	5,186
11,550	11,600	375	3,733	4,630	5,209	560	3,733	4,630	5,209
11,600	11,650	371	3,733	4,650	5,231	560	3,733	4,650	5,231
11,650	11,700	368	3,733	4,670	5,254	560	3,733	4,670	5,254
11,700	11,750	364	3,733	4,690	5,276	560	3,733	4,690	5,276
11,750	11,800	360	3,733	4,710	5,299	560	3,733	4,710	5,299
11,800	11,850	356	3,733	4,730	5,321	560	3,733	4,730	5,321
11,850	11,900	352	3,733	4,750	5,344	560	3,733	4,750	5,344
11,900	11,950	348	3,733	4,770	5,366	560	3,733	4,770	5,366
11,950	12,000	345	3,733	4,790	5,389	560	3,733	4,790	5,389

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

(Continued)

Earned Income Credit (EIC) Table - *Continued* **(Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
12,000	12,050	341	3,733	4,810	5,411	560	3,733	4,810	5,411
12,050	12,100	337	3,733	4,830	5,434	560	3,733	4,830	5,434
12,100	12,150	333	3,733	4,850	5,456	560	3,733	4,850	5,456
12,150	12,200	329	3,733	4,870	5,479	560	3,733	4,870	5,479
12,200	12,250	326	3,733	4,890	5,501	560	3,733	4,890	5,501
12,250	12,300	322	3,733	4,910	5,524	560	3,733	4,910	5,524
12,300	12,350	318	3,733	4,930	5,546	560	3,733	4,930	5,546
12,350	12,400	314	3,733	4,950	5,569	560	3,733	4,950	5,569
12,400	12,450	310	3,733	4,970	5,591	560	3,733	4,970	5,591
12,450	12,500	306	3,733	4,990	5,614	560	3,733	4,990	5,614
12,500	12,550	303	3,733	5,010	5,636	560	3,733	5,010	5,636
12,550	12,600	299	3,733	5,030	5,659	560	3,733	5,030	5,659
12,600	12,650	295	3,733	5,050	5,681	560	3,733	5,050	5,681
12,650	12,700	291	3,733	5,070	5,704	560	3,733	5,070	5,704
12,700	12,750	287	3,733	5,090	5,726	560	3,733	5,090	5,726
12,750	12,800	283	3,733	5,110	5,749	560	3,733	5,110	5,749
12,800	12,850	280	3,733	5,130	5,771	560	3,733	5,130	5,771
12,850	12,900	276	3,733	5,150	5,794	560	3,733	5,150	5,794
12,900	12,950	272	3,733	5,170	5,816	560	3,733	5,170	5,816
12,950	13,000	268	3,733	5,190	5,839	560	3,733	5,190	5,839
13,000	13,050	264	3,733	5,210	5,861	560	3,733	5,210	5,861
13,050	13,100	260	3,733	5,230	5,884	560	3,733	5,230	5,884
13,100	13,150	257	3,733	5,250	5,906	560	3,733	5,250	5,906
13,150	13,200	253	3,733	5,270	5,929	560	3,733	5,270	5,929
13,200	13,250	249	3,733	5,290	5,951	560	3,733	5,290	5,951
13,250	13,300	245	3,733	5,310	5,974	560	3,733	5,310	5,974
13,300	13,350	241	3,733	5,330	5,996	560	3,733	5,330	5,996
13,350	13,400	238	3,733	5,350	6,019	560	3,733	5,350	6,019
13,400	13,450	234	3,733	5,370	6,041	560	3,733	5,370	6,041
13,450	13,500	230	3,733	5,390	6,064	560	3,733	5,390	6,064
13,500	13,550	226	3,733	5,410	6,086	560	3,733	5,410	6,086
13,550	13,600	222	3,733	5,430	6,109	560	3,733	5,430	6,109
13,600	13,650	218	3,733	5,450	6,131	560	3,733	5,450	6,131
13,650	13,700	215	3,733	5,470	6,154	560	3,733	5,470	6,154
13,700	13,750	211	3,733	5,490	6,176	560	3,733	5,490	6,176
13,750	13,800	207	3,733	5,510	6,199	560	3,733	5,510	6,199
13,800	13,850	203	3,733	5,530	6,221	560	3,733	5,530	6,221
13,850	13,900	199	3,733	5,550	6,244	560	3,733	5,550	6,244
13,900	13,950	195	3,733	5,570	6,266	560	3,733	5,570	6,266
13,950	14,000	192	3,733	5,590	6,289	560	3,733	5,590	6,289
14,000	14,050	188	3,733	5,610	6,311	560	3,733	5,610	6,311
14,050	14,100	184	3,733	5,630	6,334	560	3,733	5,630	6,334
14,100	14,150	180	3,733	5,650	6,356	560	3,733	5,650	6,356
14,150	14,200	176	3,733	5,670	6,379	560	3,733	5,670	6,379
14,200	14,250	173	3,733	5,690	6,401	560	3,733	5,690	6,401
14,250	14,300	169	3,733	5,710	6,424	560	3,733	5,710	6,424
14,300	14,350	165	3,733	5,730	6,446	560	3,733	5,730	6,446
14,350	14,400	161	3,733	5,750	6,469	560	3,733	5,750	6,469
14,400	14,450	157	3,733	5,770	6,491	560	3,733	5,770	6,491
14,450	14,500	153	3,733	5,790	6,514	560	3,733	5,790	6,514
14,500	14,550	150	3,733	5,810	6,536	560	3,733	5,810	6,536
14,550	14,600	146	3,733	5,830	6,559	560	3,733	5,830	6,559
14,600	14,650	142	3,733	5,850	6,581	560	3,733	5,850	6,581
14,650	14,700	138	3,733	5,870	6,604	560	3,733	5,870	6,604
14,700	14,750	134	3,733	5,890	6,626	560	3,733	5,890	6,626
14,750	14,800	130	3,733	5,910	6,649	560	3,733	5,910	6,649
14,800	14,850	127	3,733	5,930	6,671	560	3,733	5,930	6,671
14,850	14,900	123	3,733	5,950	6,694	560	3,733	5,950	6,694
14,900	14,950	119	3,733	5,970	6,716	560	3,733	5,970	6,716
14,950	15,000	115	3,733	5,990	6,739	560	3,733	5,990	6,739
15,000	15,050	111	3,733	6,010	6,761	560	3,733	6,010	6,761
15,050	15,100	107	3,733	6,030	6,784	560	3,733	6,030	6,784
15,100	15,150	104	3,733	6,050	6,806	560	3,733	6,050	6,806
15,150	15,200	100	3,733	6,070	6,829	560	3,733	6,070	6,829
15,200	15,250	96	3,733	6,090	6,851	560	3,733	6,090	6,851
15,250	15,300	92	3,733	6,110	6,874	560	3,733	6,110	6,874
15,300	15,350	88	3,733	6,130	6,896	557	3,733	6,130	6,896
15,350	15,400	85	3,733	6,150	6,919	553	3,733	6,150	6,919
15,400	15,450	81	3,733	6,164	6,935	550	3,733	6,164	6,935
15,450	15,500	77	3,733	6,164	6,935	546	3,733	6,164	6,935
15,500	15,550	73	3,733	6,164	6,935	542	3,733	6,164	6,935
15,550	15,600	69	3,733	6,164	6,935	538	3,733	6,164	6,935
15,600	15,650	65	3,733	6,164	6,935	534	3,733	6,164	6,935
15,650	15,700	62	3,733	6,164	6,935	531	3,733	6,164	6,935
15,700	15,750	58	3,733	6,164	6,935	527	3,733	6,164	6,935
15,750	15,800	54	3,733	6,164	6,935	523	3,733	6,164	6,935
15,800	15,850	50	3,733	6,164	6,935	519	3,733	6,164	6,935
15,850	15,900	46	3,733	6,164	6,935	515	3,733	6,164	6,935
15,900	15,950	42	3,733	6,164	6,935	511	3,733	6,164	6,935
15,950	16,000	39	3,733	6,164	6,935	508	3,733	6,164	6,935
16,000	16,050	35	3,733	6,164	6,935	504	3,733	6,164	6,935
16,050	16,100	31	3,733	6,164	6,935	500	3,733	6,164	6,935
16,100	16,150	27	3,733	6,164	6,935	496	3,733	6,164	6,935
16,150	16,200	23	3,733	6,164	6,935	492	3,733	6,164	6,935
16,200	16,250	20	3,733	6,164	6,935	488	3,733	6,164	6,935
16,250	16,300	16	3,733	6,164	6,935	485	3,733	6,164	6,935
16,300	16,350	12	3,733	6,164	6,935	481	3,733	6,164	6,935
16,350	16,400	8	3,733	6,164	6,935	477	3,733	6,164	6,935
16,400	16,450	4	3,733	6,164	6,935	473	3,733	6,164	6,935
16,450	16,500	*	3,733	6,164	6,935	469	3,733	6,164	6,935
16,500	16,550	0	3,733	6,164	6,935	466	3,733	6,164	6,935
16,550	16,600	0	3,733	6,164	6,935	462	3,733	6,164	6,935
16,600	16,650	0	3,733	6,164	6,935	458	3,733	6,164	6,935
16,650	16,700	0	3,733	6,164	6,935	454	3,733	6,164	6,935
16,700	16,750	0	3,733	6,164	6,935	450	3,733	6,164	6,935
16,750	16,800	0	3,733	6,164	6,935	446	3,733	6,164	6,935
16,800	16,850	0	3,733	6,164	6,935	443	3,733	6,164	6,935
16,850	16,900	0	3,733	6,164	6,935	439	3,733	6,164	6,935
16,900	16,950	0	3,733	6,164	6,935	435	3,733	6,164	6,935
16,950	17,000	0	3,733	6,164	6,935	431	3,733	6,164	6,935
17,000	17,050	0	3,733	6,164	6,935	427	3,733	6,164	6,935
17,050	17,100	0	3,733	6,164	6,935	423	3,733	6,164	6,935
17,100	17,150	0	3,733	6,164	6,935	420	3,733	6,164	6,935
17,150	17,200	0	3,733	6,164	6,935	416	3,733	6,164	6,935
17,200	17,250	0	3,733	6,164	6,935	412	3,733	6,164	6,935
17,250	17,300	0	3,733	6,164	6,935	408	3,733	6,164	6,935
17,300	17,350	0	3,733	6,164	6,935	404	3,733	6,164	6,935
17,350	17,400	0	3,733	6,164	6,935	400	3,733	6,164	6,935
17,400	17,450	0	3,733	6,164	6,935	397	3,733	6,164	6,935
17,450	17,500	0	3,733	6,164	6,935	393	3,733	6,164	6,935
17,500	17,550	0	3,733	6,164	6,935	389	3,733	6,164	6,935
17,550	17,600	0	3,733	6,164	6,935	385	3,733	6,164	6,935
17,600	17,650	0	3,733	6,164	6,935	381	3,733	6,164	6,935
17,650	17,700	0	3,733	6,164	6,935	378	3,733	6,164	6,935
17,700	17,750	0	3,733	6,164	6,935	374	3,733	6,164	6,935
17,750	17,800	0	3,733	6,164	6,935	370	3,733	6,164	6,935
17,800	17,850	0	3,733	6,164	6,935	366	3,733	6,164	6,935
17,850	17,900	0	3,733	6,164	6,935	362	3,733	6,164	6,935
17,900	17,950	0	3,733	6,164	6,935	358	3,733	6,164	6,935
17,950	18,000	0	3,733	6,164	6,935	355	3,733	6,164	6,935
18,000	18,050	0	3,733	6,164	6,935	351	3,733	6,164	6,935
18,050	18,100	0	3,733	6,164	6,935	347	3,733	6,164	6,935
18,100	18,150	0	3,733	6,164	6,935	343	3,733	6,164	6,935
18,150	18,200	0	3,733	6,164	6,935	339	3,733	6,164	6,935
18,200	18,250	0	3,733	6,164	6,935	335	3,733	6,164	6,935
18,250	18,300	0	3,733	6,164	6,935	332	3,733	6,164	6,935
18,300	18,350	0	3,733	6,164	6,935	328	3,733	6,164	6,935
18,350	18,400	0	3,733	6,164	6,935	324	3,733	6,164	6,935

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

* If the amount you are looking up from the worksheet is at least $16,450 but less than $16,480, and you have no qualifying children who have valid SSNs, your credit is $1

If the amount you are looking up from the worksheet is $16,480 or more, and you have no qualifying children who have valid SSNs, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse* and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
18,400	18,450	0	3,733	6,164	6,935	320	3,733	6,164	6,935
18,450	18,500	0	3,733	6,164	6,935	316	3,733	6,164	6,935
18,500	18,550	0	3,733	6,164	6,935	313	3,733	6,164	6,935
18,550	18,600	0	3,733	6,164	6,935	309	3,733	6,164	6,935
18,600	18,650	0	3,733	6,164	6,935	305	3,733	6,164	6,935
18,650	18,700	0	3,733	6,164	6,935	301	3,733	6,164	6,935
18,700	18,750	0	3,733	6,164	6,935	297	3,733	6,164	6,935
18,750	18,800	0	3,733	6,164	6,935	293	3,733	6,164	6,935
18,800	18,850	0	3,733	6,164	6,935	290	3,733	6,164	6,935
18,850	18,900	0	3,733	6,164	6,935	286	3,733	6,164	6,935
18,900	18,950	0	3,733	6,164	6,935	282	3,733	6,164	6,935
18,950	19,000	0	3,733	6,164	6,935	278	3,733	6,164	6,935
19,000	19,050	0	3,733	6,164	6,935	274	3,733	6,164	6,935
19,050	19,100	0	3,733	6,164	6,935	270	3,733	6,164	6,935
19,100	19,150	0	3,733	6,164	6,935	267	3,733	6,164	6,935
19,150	19,200	0	3,733	6,164	6,935	263	3,733	6,164	6,935
19,200	19,250	0	3,733	6,164	6,935	259	3,733	6,164	6,935
19,250	19,300	0	3,733	6,164	6,935	255	3,733	6,164	6,935
19,300	19,350	0	3,733	6,164	6,935	251	3,733	6,164	6,935
19,350	19,400	0	3,733	6,164	6,935	247	3,733	6,164	6,935
19,400	19,450	0	3,733	6,164	6,935	244	3,733	6,164	6,935
19,450	19,500	0	3,733	6,164	6,935	240	3,733	6,164	6,935
19,500	19,550	0	3,733	6,164	6,935	236	3,733	6,164	6,935
19,550	19,600	0	3,733	6,164	6,935	232	3,733	6,164	6,935
19,600	19,650	0	3,733	6,164	6,935	228	3,733	6,164	6,935
19,650	19,700	0	3,733	6,164	6,935	225	3,733	6,164	6,935
19,700	19,750	0	3,733	6,164	6,935	221	3,733	6,164	6,935
19,750	19,800	0	3,733	6,164	6,935	217	3,733	6,164	6,935
19,800	19,850	0	3,733	6,164	6,935	213	3,733	6,164	6,935
19,850	19,900	0	3,733	6,164	6,935	209	3,733	6,164	6,935
19,900	19,950	0	3,733	6,164	6,935	205	3,733	6,164	6,935
19,950	20,000	0	3,733	6,164	6,935	202	3,733	6,164	6,935
20,000	20,050	0	3,733	6,164	6,935	198	3,733	6,164	6,935
20,050	20,100	0	3,733	6,164	6,935	194	3,733	6,164	6,935
20,100	20,150	0	3,733	6,164	6,935	190	3,733	6,164	6,935
20,150	20,200	0	3,726	6,155	6,925	186	3,733	6,164	6,935
20,200	20,250	0	3,718	6,144	6,914	182	3,733	6,164	6,935
20,250	20,300	0	3,710	6,133	6,904	179	3,733	6,164	6,935
20,300	20,350	0	3,702	6,123	6,893	175	3,733	6,164	6,935
20,350	20,400	0	3,694	6,112	6,883	171	3,733	6,164	6,935
20,400	20,450	0	3,686	6,102	6,872	167	3,733	6,164	6,935
20,450	20,500	0	3,678	6,091	6,862	163	3,733	6,164	6,935
20,500	20,550	0	3,670	6,081	6,851	160	3,733	6,164	6,935
20,550	20,600	0	3,662	6,070	6,841	156	3,733	6,164	6,935
20,600	20,650	0	3,654	6,060	6,830	152	3,733	6,164	6,935
20,650	20,700	0	3,646	6,049	6,820	148	3,733	6,164	6,935
20,700	20,750	0	3,638	6,039	6,809	144	3,733	6,164	6,935
20,750	20,800	0	3,630	6,028	6,799	140	3,733	6,164	6,935
20,800	20,850	0	3,622	6,018	6,788	137	3,733	6,164	6,935
20,850	20,900	0	3,614	6,007	6,778	133	3,733	6,164	6,935
20,900	20,950	0	3,606	5,997	6,767	129	3,733	6,164	6,935
20,950	21,000	0	3,598	5,986	6,757	125	3,733	6,164	6,935
21,000	21,050	0	3,590	5,976	6,746	121	3,733	6,164	6,935
21,050	21,100	0	3,582	5,965	6,735	117	3,733	6,164	6,935
21,100	21,150	0	3,574	5,954	6,725	114	3,733	6,164	6,935
21,150	21,200	0	3,566	5,944	6,714	110	3,733	6,164	6,935
21,200	21,250	0	3,558	5,933	6,704	106	3,733	6,164	6,935
21,250	21,300	0	3,550	5,923	6,693	102	3,733	6,164	6,935
21,300	21,350	0	3,542	5,912	6,683	98	3,733	6,164	6,935
21,350	21,400	0	3,534	5,902	6,672	94	3,733	6,164	6,935
21,400	21,450	0	3,526	5,891	6,662	91	3,733	6,164	6,935
21,450	21,500	0	3,518	5,881	6,651	87	3,733	6,164	6,935
21,500	21,550	0	3,510	5,870	6,641	83	3,733	6,164	6,935
21,550	21,600	0	3,502	5,860	6,630	79	3,733	6,164	6,935
21,600	21,650	0	3,494	5,849	6,620	75	3,733	6,164	6,935
21,650	21,700	0	3,486	5,839	6,609	72	3,733	6,164	6,935
21,700	21,750	0	3,478	5,828	6,599	68	3,733	6,164	6,935
21,750	21,800	0	3,470	5,818	6,588	64	3,733	6,164	6,935
21,800	21,850	0	3,462	5,807	6,578	60	3,733	6,164	6,935
21,850	21,900	0	3,454	5,797	6,567	56	3,733	6,164	6,935
21,900	21,950	0	3,446	5,786	6,556	52	3,733	6,164	6,935
21,950	22,000	0	3,438	5,775	6,546	49	3,733	6,164	6,935
22,000	22,050	0	3,430	5,765	6,535	45	3,733	6,164	6,935
22,050	22,100	0	3,422	5,754	6,525	41	3,733	6,164	6,935
22,100	22,150	0	3,414	5,744	6,514	37	3,733	6,164	6,935
22,150	22,200	0	3,406	5,733	6,504	33	3,733	6,164	6,935
22,200	22,250	0	3,398	5,723	6,493	29	3,733	6,164	6,935
22,250	22,300	0	3,390	5,712	6,483	26	3,733	6,164	6,935
22,300	22,350	0	3,382	5,702	6,472	22	3,733	6,164	6,935
22,350	22,400	0	3,374	5,691	6,462	18	3,733	6,164	6,935
22,400	22,450	0	3,366	5,681	6,451	14	3,733	6,164	6,935
22,450	22,500	0	3,358	5,670	6,441	10	3,733	6,164	6,935
22,500	22,550	0	3,350	5,660	6,430	7	3,733	6,164	6,935
22,550	22,600	0	3,342	5,649	6,420	3	3,733	6,164	6,935
22,600	22,650	0	3,334	5,639	6,409	*	3,733	6,164	6,935
22,650	22,700	0	3,327	5,628	6,399	0	3,733	6,164	6,935
22,700	22,750	0	3,319	5,617	6,388	0	3,733	6,164	6,935
22,750	22,800	0	3,311	5,607	6,377	0	3,733	6,164	6,935
22,800	22,850	0	3,303	5,596	6,367	0	3,733	6,164	6,935
22,850	22,900	0	3,295	5,586	6,356	0	3,733	6,164	6,935
22,900	22,950	0	3,287	5,575	6,346	0	3,733	6,164	6,935
22,950	23,000	0	3,279	5,565	6,335	0	3,733	6,164	6,935
23,000	23,050	0	3,271	5,554	6,325	0	3,733	6,164	6,935
23,050	23,100	0	3,263	5,544	6,314	0	3,733	6,164	6,935
23,100	23,150	0	3,255	5,533	6,304	0	3,733	6,164	6,935
23,150	23,200	0	3,247	5,523	6,293	0	3,733	6,164	6,935
23,200	23,250	0	3,239	5,512	6,283	0	3,733	6,164	6,935
23,250	23,300	0	3,231	5,502	6,272	0	3,733	6,164	6,935
23,300	23,350	0	3,223	5,491	6,262	0	3,733	6,164	6,935
23,350	23,400	0	3,215	5,481	6,251	0	3,733	6,164	6,935
23,400	23,450	0	3,207	5,470	6,241	0	3,733	6,164	6,935
23,450	23,500	0	3,199	5,460	6,230	0	3,733	6,164	6,935
23,500	23,550	0	3,191	5,449	6,220	0	3,733	6,164	6,935
23,550	23,600	0	3,183	5,438	6,209	0	3,733	6,164	6,935
23,600	23,650	0	3,175	5,428	6,198	0	3,733	6,164	6,935
23,650	23,700	0	3,167	5,417	6,188	0	3,733	6,164	6,935
23,700	23,750	0	3,159	5,407	6,177	0	3,733	6,164	6,935
23,750	23,800	0	3,151	5,396	6,167	0	3,733	6,164	6,935
23,800	23,850	0	3,143	5,386	6,156	0	3,733	6,164	6,935
23,850	23,900	0	3,135	5,375	6,146	0	3,733	6,164	6,935
23,900	23,950	0	3,127	5,365	6,135	0	3,733	6,164	6,935
23,950	24,000	0	3,119	5,354	6,125	0	3,733	6,164	6,935
24,000	24,050	0	3,111	5,344	6,114	0	3,733	6,164	6,935
24,050	24,100	0	3,103	5,333	6,104	0	3,733	6,164	6,935
24,100	24,150	0	3,095	5,323	6,093	0	3,733	6,164	6,935
24,150	24,200	0	3,087	5,312	6,083	0	3,733	6,164	6,935
24,200	24,250	0	3,079	5,302	6,072	0	3,733	6,164	6,935
24,250	24,300	0	3,071	5,291	6,062	0	3,733	6,164	6,935
24,300	24,350	0	3,063	5,281	6,051	0	3,733	6,164	6,935
24,350	24,400	0	3,055	5,270	6,041	0	3,733	6,164	6,935
24,400	24,450	0	3,047	5,259	6,030	0	3,733	6,164	6,935
24,450	24,500	0	3,039	5,249	6,019	0	3,733	6,164	6,935
24,500	24,550	0	3,031	5,238	6,009	0	3,733	6,164	6,935
24,550	24,600	0	3,023	5,228	5,998	0	3,733	6,164	6,935
24,600	24,650	0	3,015	5,217	5,988	0	3,733	6,164	6,935
24,650	24,700	0	3,007	5,207	5,977	0	3,733	6,164	6,935
24,700	24,750	0	2,999	5,196	5,967	0	3,733	6,164	6,935
24,750	24,800	0	2,991	5,186	5,956	0	3,733	6,164	6,935

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

* If the amount you are looking up from the worksheet is at least $22,600 but less than $22,610, and you have no qualifying children who have valid SSNs, your credit is $0.

If the amount you are looking up from the worksheet is $22,610 or more, and you have no qualifying children who have valid SSNs, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse* and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
24,800	24,850	0	2,983	5,175	5,946	0	3,733	6,164	6,935
24,850	24,900	0	2,975	5,165	5,935	0	3,733	6,164	6,935
24,900	24,950	0	2,967	5,154	5,925	0	3,733	6,164	6,935
24,950	25,000	0	2,959	5,144	5,914	0	3,733	6,164	6,935
25,000	25,050	0	2,951	5,133	5,904	0	3,733	6,164	6,935
25,050	25,100	0	2,943	5,123	5,893	0	3,733	6,164	6,935
25,100	25,150	0	2,935	5,112	5,883	0	3,733	6,164	6,935
25,150	25,200	0	2,927	5,102	5,872	0	3,733	6,164	6,935
25,200	25,250	0	2,919	5,091	5,861	0	3,733	6,164	6,935
25,250	25,300	0	2,911	5,080	5,851	0	3,733	6,164	6,935
25,300	25,350	0	2,903	5,070	5,840	0	3,733	6,164	6,935
25,350	25,400	0	2,895	5,059	5,830	0	3,733	6,164	6,935
25,400	25,450	0	2,887	5,049	5,819	0	3,733	6,164	6,935
25,450	25,500	0	2,879	5,038	5,809	0	3,733	6,164	6,935
25,500	25,550	0	2,871	5,028	5,798	0	3,733	6,164	6,935
25,550	25,600	0	2,863	5,017	5,788	0	3,733	6,164	6,935
25,600	25,650	0	2,855	5,007	5,777	0	3,733	6,164	6,935
25,650	25,700	0	2,847	4,996	5,767	0	3,733	6,164	6,935
25,700	25,750	0	2,839	4,986	5,756	0	3,733	6,164	6,935
25,750	25,800	0	2,831	4,975	5,746	0	3,733	6,164	6,935
25,800	25,850	0	2,823	4,965	5,735	0	3,733	6,164	6,935
25,850	25,900	0	2,815	4,954	5,725	0	3,733	6,164	6,935
25,900	25,950	0	2,807	4,944	5,714	0	3,733	6,164	6,935
25,950	26,000	0	2,799	4,933	5,704	0	3,733	6,164	6,935
26,000	26,050	0	2,791	4,923	5,693	0	3,733	6,164	6,935
26,050	26,100	0	2,783	4,912	5,682	0	3,733	6,164	6,935
26,100	26,150	0	2,775	4,901	5,672	0	3,733	6,164	6,935
26,150	26,200	0	2,767	4,891	5,661	0	3,733	6,164	6,935
26,200	26,250	0	2,759	4,880	5,651	0	3,733	6,164	6,935
26,250	26,300	0	2,751	4,870	5,640	0	3,733	6,164	6,935
26,300	26,350	0	2,743	4,859	5,630	0	3,723	6,150	6,921
26,350	26,400	0	2,735	4,849	5,619	0	3,715	6,140	6,910
26,400	26,450	0	2,727	4,838	5,609	0	3,707	6,129	6,900
26,450	26,500	0	2,719	4,828	5,598	0	3,699	6,119	6,889
26,500	26,550	0	2,711	4,817	5,588	0	3,691	6,108	6,879
26,550	26,600	0	2,703	4,807	5,577	0	3,683	6,098	6,868
26,600	26,650	0	2,695	4,796	5,567	0	3,675	6,087	6,858
26,650	26,700	0	2,687	4,786	5,556	0	3,667	6,077	6,847
26,700	26,750	0	2,679	4,775	5,546	0	3,659	6,066	6,837
26,750	26,800	0	2,671	4,765	5,535	0	3,651	6,056	6,826
26,800	26,850	0	2,663	4,754	5,525	0	3,643	6,045	6,816
26,850	26,900	0	2,655	4,744	5,514	0	3,635	6,034	6,805
26,900	26,950	0	2,647	4,733	5,503	0	3,627	6,024	6,794
26,950	27,000	0	2,639	4,722	5,493	0	3,619	6,013	6,784
27,000	27,050	0	2,631	4,712	5,482	0	3,611	6,003	6,773
27,050	27,100	0	2,623	4,701	5,472	0	3,603	5,992	6,763
27,100	27,150	0	2,615	4,691	5,461	0	3,595	5,982	6,752
27,150	27,200	0	2,607	4,680	5,451	0	3,587	5,971	6,742
27,200	27,250	0	2,599	4,670	5,440	0	3,579	5,961	6,731
27,250	27,300	0	2,591	4,659	5,430	0	3,571	5,950	6,721
27,300	27,350	0	2,583	4,649	5,419	0	3,563	5,940	6,710
27,350	27,400	0	2,575	4,638	5,409	0	3,555	5,929	6,700
27,400	27,450	0	2,567	4,628	5,398	0	3,547	5,919	6,689
27,450	27,500	0	2,559	4,617	5,388	0	3,539	5,908	6,679
27,500	27,550	0	2,551	4,607	5,377	0	3,531	5,898	6,668
27,550	27,600	0	2,543	4,596	5,367	0	3,523	5,887	6,658
27,600	27,650	0	2,535	4,586	5,356	0	3,515	5,877	6,647
27,650	27,700	0	2,528	4,575	5,346	0	3,507	5,866	6,637
27,700	27,750	0	2,520	4,564	5,335	0	3,499	5,855	6,626
27,750	27,800	0	2,512	4,554	5,324	0	3,491	5,845	6,615
27,800	27,850	0	2,504	4,543	5,314	0	3,483	5,834	6,605
27,850	27,900	0	2,496	4,533	5,303	0	3,475	5,824	6,594
27,900	27,950	0	2,488	4,522	5,293	0	3,467	5,813	6,584
27,950	28,000	0	2,480	4,512	5,282	0	3,459	5,803	6,573
28,000	28,050	0	2,472	4,501	5,272	0	3,451	5,792	6,563
28,050	28,100	0	2,464	4,491	5,261	0	3,443	5,782	6,552
28,100	28,150	0	2,456	4,480	5,251	0	3,435	5,771	6,542
28,150	28,200	0	2,448	4,470	5,240	0	3,427	5,761	6,531
28,200	28,250	0	2,440	4,459	5,230	0	3,419	5,750	6,521
28,250	28,300	0	2,432	4,449	5,219	0	3,411	5,740	6,510
28,300	28,350	0	2,424	4,438	5,209	0	3,403	5,729	6,500
28,350	28,400	0	2,416	4,428	5,198	0	3,395	5,719	6,489
28,400	28,450	0	2,408	4,417	5,188	0	3,387	5,708	6,479
28,450	28,500	0	2,400	4,407	5,177	0	3,379	5,698	6,468
28,500	28,550	0	2,392	4,396	5,167	0	3,371	5,687	6,457
28,550	28,600	0	2,384	4,385	5,156	0	3,363	5,676	6,447
28,600	28,650	0	2,376	4,375	5,145	0	3,355	5,666	6,436
28,650	28,700	0	2,368	4,364	5,135	0	3,347	5,655	6,426
28,700	28,750	0	2,360	4,354	5,124	0	3,339	5,645	6,415
28,750	28,800	0	2,352	4,343	5,114	0	3,331	5,634	6,405
28,800	28,850	0	2,344	4,333	5,103	0	3,323	5,624	6,394
28,850	28,900	0	2,336	4,322	5,093	0	3,315	5,613	6,384
28,900	28,950	0	2,328	4,312	5,082	0	3,307	5,603	6,373
28,950	29,000	0	2,320	4,301	5,072	0	3,299	5,592	6,363
29,000	29,050	0	2,312	4,291	5,061	0	3,291	5,582	6,352
29,050	29,100	0	2,304	4,280	5,051	0	3,283	5,571	6,342
29,100	29,150	0	2,296	4,270	5,040	0	3,275	5,561	6,331
29,150	29,200	0	2,288	4,259	5,030	0	3,267	5,550	6,321
29,200	29,250	0	2,280	4,249	5,019	0	3,259	5,540	6,310
29,250	29,300	0	2,272	4,238	5,009	0	3,251	5,529	6,300
29,300	29,350	0	2,264	4,228	4,998	0	3,243	5,519	6,289
29,350	29,400	0	2,256	4,217	4,988	0	3,235	5,508	6,278
29,400	29,450	0	2,248	4,206	4,977	0	3,227	5,497	6,268
29,450	29,500	0	2,240	4,196	4,966	0	3,219	5,487	6,257
29,500	29,550	0	2,232	4,185	4,956	0	3,211	5,476	6,247
29,550	29,600	0	2,224	4,175	4,945	0	3,203	5,466	6,236
29,600	29,650	0	2,216	4,164	4,935	0	3,195	5,455	6,226
29,650	29,700	0	2,208	4,154	4,924	0	3,187	5,445	6,215
29,700	29,750	0	2,200	4,143	4,914	0	3,179	5,434	6,205
29,750	29,800	0	2,192	4,133	4,903	0	3,172	5,424	6,194
29,800	29,850	0	2,184	4,122	4,893	0	3,164	5,413	6,184
29,850	29,900	0	2,176	4,112	4,882	0	3,156	5,403	6,173
29,900	29,950	0	2,168	4,101	4,872	0	3,148	5,392	6,163
29,950	30,000	0	2,160	4,091	4,861	0	3,140	5,382	6,152
30,000	30,050	0	2,152	4,080	4,851	0	3,132	5,371	6,142
30,050	30,100	0	2,144	4,070	4,840	0	3,124	5,361	6,131
30,100	30,150	0	2,136	4,059	4,830	0	3,116	5,350	6,121
30,150	30,200	0	2,128	4,049	4,819	0	3,108	5,340	6,110
30,200	30,250	0	2,120	4,038	4,808	0	3,100	5,329	6,099
30,250	30,300	0	2,112	4,027	4,798	0	3,092	5,318	6,089
30,300	30,350	0	2,104	4,017	4,787	0	3,084	5,308	6,078
30,350	30,400	0	2,096	4,006	4,777	0	3,076	5,297	6,068
30,400	30,450	0	2,088	3,996	4,766	0	3,068	5,287	6,057
30,450	30,500	0	2,080	3,985	4,756	0	3,060	5,276	6,047
30,500	30,550	0	2,072	3,975	4,745	0	3,052	5,266	6,036
30,550	30,600	0	2,064	3,964	4,735	0	3,044	5,255	6,026
30,600	30,650	0	2,056	3,954	4,724	0	3,036	5,245	6,015
30,650	30,700	0	2,048	3,943	4,714	0	3,028	5,234	6,005
30,700	30,750	0	2,040	3,933	4,703	0	3,020	5,224	5,994
30,750	30,800	0	2,032	3,922	4,693	0	3,012	5,213	5,984
30,800	30,850	0	2,024	3,912	4,682	0	3,004	5,203	5,973
30,850	30,900	0	2,016	3,901	4,672	0	2,996	5,192	5,963
30,900	30,950	0	2,008	3,891	4,661	0	2,988	5,182	5,952
30,950	31,000	0	2,000	3,880	4,651	0	2,980	5,171	5,942
31,000	31,050	0	1,992	3,870	4,640	0	2,972	5,160	5,931
31,050	31,100	0	1,984	3,859	4,629	0	2,964	5,150	5,920
31,100	31,150	0	1,976	3,848	4,619	0	2,956	5,139	5,910
31,150	31,200	0	1,968	3,838	4,608	0	2,948	5,129	5,899

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
31,200	31,250	0	1,960	3,827	4,598	0	2,940	5,118	5,889
31,250	31,300	0	1,952	3,817	4,587	0	2,932	5,108	5,878
31,300	31,350	0	1,944	3,806	4,577	0	2,924	5,097	5,868
31,350	31,400	0	1,936	3,796	4,566	0	2,916	5,087	5,857
31,400	31,450	0	1,928	3,785	4,556	0	2,908	5,076	5,847
31,450	31,500	0	1,920	3,775	4,545	0	2,900	5,066	5,836
31,500	31,550	0	1,912	3,764	4,535	0	2,892	5,055	5,826
31,550	31,600	0	1,904	3,754	4,524	0	2,884	5,045	5,815
31,600	31,650	0	1,896	3,743	4,514	0	2,876	5,034	5,805
31,650	31,700	0	1,888	3,733	4,503	0	2,868	5,024	5,794
31,700	31,750	0	1,880	3,722	4,493	0	2,860	5,013	5,784
31,750	31,800	0	1,872	3,712	4,482	0	2,852	5,003	5,773
31,800	31,850	0	1,864	3,701	4,472	0	2,844	4,992	5,763
31,850	31,900	0	1,856	3,691	4,461	0	2,836	4,981	5,752
31,900	31,950	0	1,848	3,680	4,450	0	2,828	4,971	5,741
31,950	32,000	0	1,840	3,669	4,440	0	2,820	4,960	5,731
32,000	32,050	0	1,832	3,659	4,429	0	2,812	4,950	5,720
32,050	32,100	0	1,824	3,648	4,419	0	2,804	4,939	5,710
32,100	32,150	0	1,816	3,638	4,408	0	2,796	4,929	5,699
32,150	32,200	0	1,808	3,627	4,398	0	2,788	4,918	5,689
32,200	32,250	0	1,800	3,617	4,387	0	2,780	4,908	5,678
32,250	32,300	0	1,792	3,606	4,377	0	2,772	4,897	5,668
32,300	32,350	0	1,784	3,596	4,366	0	2,764	4,887	5,657
32,350	32,400	0	1,776	3,585	4,356	0	2,756	4,876	5,647
32,400	32,450	0	1,768	3,575	4,345	0	2,748	4,866	5,636
32,450	32,500	0	1,760	3,564	4,335	0	2,740	4,855	5,626
32,500	32,550	0	1,752	3,554	4,324	0	2,732	4,845	5,615
32,550	32,600	0	1,744	3,543	4,314	0	2,724	4,834	5,605
32,600	32,650	0	1,736	3,533	4,303	0	2,716	4,824	5,594
32,650	32,700	0	1,729	3,522	4,293	0	2,708	4,813	5,584
32,700	32,750	0	1,721	3,511	4,282	0	2,700	4,802	5,573
32,750	32,800	0	1,713	3,501	4,271	0	2,692	4,792	5,562
32,800	32,850	0	1,705	3,490	4,261	0	2,684	4,781	5,552
32,850	32,900	0	1,697	3,480	4,250	0	2,676	4,771	5,541
32,900	32,950	0	1,689	3,469	4,240	0	2,668	4,760	5,531
32,950	33,000	0	1,681	3,459	4,229	0	2,660	4,750	5,520
33,000	33,050	0	1,673	3,448	4,219	0	2,652	4,739	5,510
33,050	33,100	0	1,665	3,438	4,208	0	2,644	4,729	5,499
33,100	33,150	0	1,657	3,427	4,198	0	2,636	4,718	5,489
33,150	33,200	0	1,649	3,417	4,187	0	2,628	4,708	5,478
33,200	33,250	0	1,641	3,406	4,177	0	2,620	4,697	5,468
33,250	33,300	0	1,633	3,396	4,166	0	2,612	4,687	5,457
33,300	33,350	0	1,625	3,385	4,156	0	2,604	4,676	5,447
33,350	33,400	0	1,617	3,375	4,145	0	2,596	4,666	5,436
33,400	33,450	0	1,609	3,364	4,135	0	2,588	4,655	5,426
33,450	33,500	0	1,601	3,354	4,124	0	2,580	4,645	5,415
33,500	33,550	0	1,593	3,343	4,114	0	2,572	4,634	5,404
33,550	33,600	0	1,585	3,332	4,103	0	2,564	4,623	5,394
33,600	33,650	0	1,577	3,322	4,092	0	2,556	4,613	5,383
33,650	33,700	0	1,569	3,311	4,082	0	2,548	4,602	5,373
33,700	33,750	0	1,561	3,301	4,071	0	2,540	4,592	5,362
33,750	33,800	0	1,553	3,290	4,061	0	2,532	4,581	5,352
33,800	33,850	0	1,545	3,280	4,050	0	2,524	4,571	5,341
33,850	33,900	0	1,537	3,269	4,040	0	2,516	4,560	5,331
33,900	33,950	0	1,529	3,259	4,029	0	2,508	4,550	5,320
33,950	34,000	0	1,521	3,248	4,019	0	2,500	4,539	5,310
34,000	34,050	0	1,513	3,238	4,008	0	2,492	4,529	5,299
34,050	34,100	0	1,505	3,227	3,998	0	2,484	4,518	5,289
34,100	34,150	0	1,497	3,217	3,987	0	2,476	4,508	5,278
34,150	34,200	0	1,489	3,206	3,977	0	2,468	4,497	5,268
34,200	34,250	0	1,481	3,196	3,966	0	2,460	4,487	5,257
34,250	34,300	0	1,473	3,185	3,956	0	2,452	4,476	5,247
34,300	34,350	0	1,465	3,175	3,945	0	2,444	4,466	5,236
34,350	34,400	0	1,457	3,164	3,935	0	2,436	4,455	5,225
34,400	34,450	0	1,449	3,153	3,924	0	2,428	4,444	5,215
34,450	34,500	0	1,441	3,143	3,913	0	2,420	4,434	5,204
34,500	34,550	0	1,433	3,132	3,903	0	2,412	4,423	5,194
34,550	34,600	0	1,425	3,122	3,892	0	2,404	4,413	5,183
34,600	34,650	0	1,417	3,111	3,882	0	2,396	4,402	5,173
34,650	34,700	0	1,409	3,101	3,871	0	2,388	4,392	5,162
34,700	34,750	0	1,401	3,090	3,861	0	2,380	4,381	5,152
34,750	34,800	0	1,393	3,080	3,850	0	2,373	4,371	5,141
34,800	34,850	0	1,385	3,069	3,840	0	2,365	4,360	5,131
34,850	34,900	0	1,377	3,059	3,829	0	2,357	4,350	5,120
34,900	34,950	0	1,369	3,048	3,819	0	2,349	4,339	5,110
34,950	35,000	0	1,361	3,038	3,808	0	2,341	4,329	5,099
35,000	35,050	0	1,353	3,027	3,798	0	2,333	4,318	5,089
35,050	35,100	0	1,345	3,017	3,787	0	2,325	4,308	5,078
35,100	35,150	0	1,337	3,006	3,777	0	2,317	4,297	5,068
35,150	35,200	0	1,329	2,996	3,766	0	2,309	4,287	5,057
35,200	35,250	0	1,321	2,985	3,755	0	2,301	4,276	5,046
35,250	35,300	0	1,313	2,974	3,745	0	2,293	4,265	5,036
35,300	35,350	0	1,305	2,964	3,734	0	2,285	4,255	5,025
35,350	35,400	0	1,297	2,953	3,724	0	2,277	4,244	5,015
35,400	35,450	0	1,289	2,943	3,713	0	2,269	4,234	5,004
35,450	35,500	0	1,281	2,932	3,703	0	2,261	4,223	4,994
35,500	35,550	0	1,273	2,922	3,692	0	2,253	4,213	4,983
35,550	35,600	0	1,265	2,911	3,682	0	2,245	4,202	4,973
35,600	35,650	0	1,257	2,901	3,671	0	2,237	4,192	4,962
35,650	35,700	0	1,249	2,890	3,661	0	2,229	4,181	4,952
35,700	35,750	0	1,241	2,880	3,650	0	2,221	4,171	4,941
35,750	35,800	0	1,233	2,869	3,640	0	2,213	4,160	4,931
35,800	35,850	0	1,225	2,859	3,629	0	2,205	4,150	4,920
35,850	35,900	0	1,217	2,848	3,619	0	2,197	4,139	4,910
35,900	35,950	0	1,209	2,838	3,608	0	2,189	4,129	4,899
35,950	36,000	0	1,201	2,827	3,598	0	2,181	4,118	4,889
36,000	36,050	0	1,193	2,817	3,587	0	2,173	4,107	4,878
36,050	36,100	0	1,185	2,806	3,576	0	2,165	4,097	4,867
36,100	36,150	0	1,177	2,795	3,566	0	2,157	4,086	4,857
36,150	36,200	0	1,169	2,785	3,555	0	2,149	4,076	4,846
36,200	36,250	0	1,161	2,774	3,545	0	2,141	4,065	4,836
36,250	36,300	0	1,153	2,764	3,534	0	2,133	4,055	4,825
36,300	36,350	0	1,145	2,753	3,524	0	2,125	4,044	4,815
36,350	36,400	0	1,137	2,743	3,513	0	2,117	4,034	4,804
36,400	36,450	0	1,129	2,732	3,503	0	2,109	4,023	4,794
36,450	36,500	0	1,121	2,722	3,492	0	2,101	4,013	4,783
36,500	36,550	0	1,113	2,711	3,482	0	2,093	4,002	4,773
36,550	36,600	0	1,105	2,701	3,471	0	2,085	3,992	4,762
36,600	36,650	0	1,097	2,690	3,461	0	2,077	3,981	4,752
36,650	36,700	0	1,089	2,680	3,450	0	2,069	3,971	4,741
36,700	36,750	0	1,081	2,669	3,440	0	2,061	3,960	4,731
36,750	36,800	0	1,073	2,659	3,429	0	2,053	3,950	4,720
36,800	36,850	0	1,065	2,648	3,419	0	2,045	3,939	4,710
36,850	36,900	0	1,057	2,638	3,408	0	2,037	3,928	4,699
36,900	36,950	0	1,049	2,627	3,397	0	2,029	3,918	4,688
36,950	37,000	0	1,041	2,616	3,387	0	2,021	3,907	4,678
37,000	37,050	0	1,033	2,606	3,376	0	2,013	3,897	4,667
37,050	37,100	0	1,025	2,595	3,366	0	2,005	3,886	4,657
37,100	37,150	0	1,017	2,585	3,355	0	1,997	3,876	4,646
37,150	37,200	0	1,009	2,574	3,345	0	1,989	3,865	4,636
37,200	37,250	0	1,001	2,564	3,334	0	1,981	3,855	4,625
37,250	37,300	0	993	2,553	3,324	0	1,973	3,844	4,615
37,300	37,350	0	985	2,543	3,313	0	1,965	3,834	4,604
37,350	37,400	0	977	2,532	3,303	0	1,957	3,823	4,594
37,400	37,450	0	969	2,522	3,292	0	1,949	3,813	4,583
37,450	37,500	0	961	2,511	3,282	0	1,941	3,802	4,573
37,500	37,550	0	953	2,501	3,271	0	1,933	3,792	4,562
37,550	37,600	0	945	2,490	3,261	0	1,925	3,781	4,552

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
37,600	37,650	0	937	2,480	3,250	0	1,917	3,771	4,541
37,650	37,700	0	930	2,469	3,240	0	1,909	3,760	4,531
37,700	37,750	0	922	2,458	3,229	0	1,901	3,749	4,520
37,750	37,800	0	914	2,448	3,218	0	1,893	3,739	4,509
37,800	37,850	0	906	2,437	3,208	0	1,885	3,728	4,499
37,850	37,900	0	898	2,427	3,197	0	1,877	3,718	4,488
37,900	37,950	0	890	2,416	3,187	0	1,869	3,707	4,478
37,950	38,000	0	882	2,406	3,176	0	1,861	3,697	4,467
38,000	38,050	0	874	2,395	3,166	0	1,853	3,686	4,457
38,050	38,100	0	866	2,385	3,155	0	1,845	3,676	4,446
38,100	38,150	0	858	2,374	3,145	0	1,837	3,665	4,436
38,150	38,200	0	850	2,364	3,134	0	1,829	3,655	4,425
38,200	38,250	0	842	2,353	3,124	0	1,821	3,644	4,415
38,250	38,300	0	834	2,343	3,113	0	1,813	3,634	4,404
38,300	38,350	0	826	2,332	3,103	0	1,805	3,623	4,394
38,350	38,400	0	818	2,322	3,092	0	1,797	3,613	4,383
38,400	38,450	0	810	2,311	3,082	0	1,789	3,602	4,373
38,450	38,500	0	802	2,301	3,071	0	1,781	3,592	4,362
38,500	38,550	0	794	2,290	3,061	0	1,773	3,581	4,351
38,550	38,600	0	786	2,279	3,050	0	1,765	3,570	4,341
38,600	38,650	0	778	2,269	3,039	0	1,757	3,560	4,330
38,650	38,700	0	770	2,258	3,029	0	1,749	3,549	4,320
38,700	38,750	0	762	2,248	3,018	0	1,741	3,539	4,309
38,750	38,800	0	754	2,237	3,008	0	1,733	3,528	4,299
38,800	38,850	0	746	2,227	2,997	0	1,725	3,518	4,288
38,850	38,900	0	738	2,216	2,987	0	1,717	3,507	4,278
38,900	38,950	0	730	2,206	2,976	0	1,709	3,497	4,267
38,950	39,000	0	722	2,195	2,966	0	1,701	3,486	4,257
39,000	39,050	0	714	2,185	2,955	0	1,693	3,476	4,246
39,050	39,100	0	706	2,174	2,945	0	1,685	3,465	4,236
39,100	39,150	0	698	2,164	2,934	0	1,677	3,455	4,225
39,150	39,200	0	690	2,153	2,924	0	1,669	3,444	4,215
39,200	39,250	0	682	2,143	2,913	0	1,661	3,434	4,204
39,250	39,300	0	674	2,132	2,903	0	1,653	3,423	4,194
39,300	39,350	0	666	2,122	2,892	0	1,645	3,413	4,183
39,350	39,400	0	658	2,111	2,882	0	1,637	3,402	4,172
39,400	39,450	0	650	2,100	2,871	0	1,629	3,391	4,162
39,450	39,500	0	642	2,090	2,860	0	1,621	3,381	4,151
39,500	39,550	0	634	2,079	2,850	0	1,613	3,370	4,141
39,550	39,600	0	626	2,069	2,839	0	1,605	3,360	4,130
39,600	39,650	0	618	2,058	2,829	0	1,597	3,349	4,120
39,650	39,700	0	610	2,048	2,818	0	1,589	3,339	4,109
39,700	39,750	0	602	2,037	2,808	0	1,581	3,328	4,099
39,750	39,800	0	594	2,027	2,797	0	1,574	3,318	4,088
39,800	39,850	0	586	2,016	2,787	0	1,566	3,307	4,078
39,850	39,900	0	578	2,006	2,776	0	1,558	3,297	4,067
39,900	39,950	0	570	1,995	2,766	0	1,550	3,286	4,057
39,950	40,000	0	562	1,985	2,755	0	1,542	3,276	4,046
40,000	40,050	0	554	1,974	2,745	0	1,534	3,265	4,036
40,050	40,100	0	546	1,964	2,734	0	1,526	3,255	4,025
40,100	40,150	0	538	1,953	2,724	0	1,518	3,244	4,015
40,150	40,200	0	530	1,943	2,713	0	1,510	3,234	4,004
40,200	40,250	0	522	1,932	2,702	0	1,502	3,223	3,993
40,250	40,300	0	514	1,921	2,692	0	1,494	3,212	3,983
40,300	40,350	0	506	1,911	2,681	0	1,486	3,202	3,972
40,350	40,400	0	498	1,900	2,671	0	1,478	3,191	3,962
40,400	40,450	0	490	1,890	2,660	0	1,470	3,181	3,951
40,450	40,500	0	482	1,879	2,650	0	1,462	3,170	3,941
40,500	40,550	0	474	1,869	2,639	0	1,454	3,160	3,930
40,550	40,600	0	466	1,858	2,629	0	1,446	3,149	3,920
40,600	40,650	0	458	1,848	2,618	0	1,438	3,139	3,909
40,650	40,700	0	450	1,837	2,608	0	1,430	3,128	3,899
40,700	40,750	0	442	1,827	2,597	0	1,422	3,118	3,888
40,750	40,800	0	434	1,816	2,587	0	1,414	3,107	3,878
40,800	40,850	0	426	1,806	2,576	0	1,406	3,097	3,867
40,850	40,900	0	418	1,795	2,566	0	1,398	3,086	3,857
40,900	40,950	0	410	1,785	2,555	0	1,390	3,076	3,846
40,950	41,000	0	402	1,774	2,545	0	1,382	3,065	3,836
41,000	41,050	0	394	1,764	2,534	0	1,374	3,054	3,825
41,050	41,100	0	386	1,753	2,523	0	1,366	3,044	3,814
41,100	41,150	0	378	1,742	2,513	0	1,358	3,033	3,804
41,150	41,200	0	370	1,732	2,502	0	1,350	3,023	3,793
41,200	41,250	0	362	1,721	2,492	0	1,342	3,012	3,783
41,250	41,300	0	354	1,711	2,481	0	1,334	3,002	3,772
41,300	41,350	0	346	1,700	2,471	0	1,326	2,991	3,762
41,350	41,400	0	338	1,690	2,460	0	1,318	2,981	3,751
41,400	41,450	0	330	1,679	2,450	0	1,310	2,970	3,741
41,450	41,500	0	322	1,669	2,439	0	1,302	2,960	3,730
41,500	41,550	0	314	1,658	2,429	0	1,294	2,949	3,720
41,550	41,600	0	306	1,648	2,418	0	1,286	2,939	3,709
41,600	41,650	0	298	1,637	2,408	0	1,278	2,928	3,699
41,650	41,700	0	290	1,627	2,397	0	1,270	2,918	3,688
41,700	41,750	0	282	1,616	2,387	0	1,262	2,907	3,678
41,750	41,800	0	274	1,606	2,376	0	1,254	2,897	3,667
41,800	41,850	0	266	1,595	2,366	0	1,246	2,886	3,657
41,850	41,900	0	258	1,585	2,355	0	1,238	2,875	3,646
41,900	41,950	0	250	1,574	2,344	0	1,230	2,865	3,635
41,950	42,000	0	242	1,563	2,334	0	1,222	2,854	3,625
42,000	42,050	0	234	1,553	2,323	0	1,214	2,844	3,614
42,050	42,100	0	226	1,542	2,313	0	1,206	2,833	3,604
42,100	42,150	0	218	1,532	2,302	0	1,198	2,823	3,593
42,150	42,200	0	210	1,521	2,292	0	1,190	2,812	3,583
42,200	42,250	0	202	1,511	2,281	0	1,182	2,802	3,572
42,250	42,300	0	194	1,500	2,271	0	1,174	2,791	3,562
42,300	42,350	0	186	1,490	2,260	0	1,166	2,781	3,551
42,350	42,400	0	178	1,479	2,250	0	1,158	2,770	3,541
42,400	42,450	0	170	1,469	2,239	0	1,150	2,760	3,530
42,450	42,500	0	162	1,458	2,229	0	1,142	2,749	3,520
42,500	42,550	0	154	1,448	2,218	0	1,134	2,739	3,509
42,550	42,600	0	146	1,437	2,208	0	1,126	2,728	3,499
42,600	42,650	0	138	1,427	2,197	0	1,118	2,718	3,488
42,650	42,700	0	131	1,416	2,187	0	1,110	2,707	3,478
42,700	42,750	0	123	1,405	2,176	0	1,102	2,696	3,467
42,750	42,800	0	115	1,395	2,165	0	1,094	2,686	3,456
42,800	42,850	0	107	1,384	2,155	0	1,086	2,675	3,446
42,850	42,900	0	99	1,374	2,144	0	1,078	2,665	3,435
42,900	42,950	0	91	1,363	2,134	0	1,070	2,654	3,425
42,950	43,000	0	83	1,353	2,123	0	1,062	2,644	3,414
43,000	43,050	0	75	1,342	2,113	0	1,054	2,633	3,404
43,050	43,100	0	67	1,332	2,102	0	1,046	2,623	3,393
43,100	43,150	0	59	1,321	2,092	0	1,038	2,612	3,383
43,150	43,200	0	51	1,311	2,081	0	1,030	2,602	3,372
43,200	43,250	0	43	1,300	2,071	0	1,022	2,591	3,362
43,250	43,300	0	35	1,290	2,060	0	1,014	2,581	3,351
43,300	43,350	0	27	1,279	2,050	0	1,006	2,570	3,341
43,350	43,400	0	19	1,269	2,039	0	998	2,560	3,330
43,400	43,450	0	11	1,258	2,029	0	990	2,549	3,320
43,450	43,500	0	*	1,248	2,018	0	982	2,539	3,309
43,500	43,550	0	0	1,237	2,008	0	974	2,528	3,298
43,550	43,600	0	0	1,226	1,997	0	966	2,517	3,288
43,600	43,650	0	0	1,216	1,986	0	958	2,507	3,277
43,650	43,700	0	0	1,205	1,976	0	950	2,496	3,267
43,700	43,750	0	0	1,195	1,965	0	942	2,486	3,256
43,750	43,800	0	0	1,184	1,955	0	934	2,475	3,246
43,800	43,850	0	0	1,174	1,944	0	926	2,465	3,235
43,850	43,900	0	0	1,163	1,934	0	918	2,454	3,225
43,900	43,950	0	0	1,153	1,923	0	910	2,444	3,214
43,950	44,000	0	0	1,142	1,913	0	902	2,433	3,204

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

* If the amount you are looking up from the worksheet is at least $43,450 but less than $43,492, and you have one qualifying child who has a valid SSN, your credit is $3.

If the amount you are looking up from the worksheet is $43,492 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
44,000	44,050	0	0	1,132	1,902	0	894	2,423	3,193
44,050	44,100	0	0	1,121	1,892	0	886	2,412	3,183
44,100	44,150	0	0	1,111	1,881	0	878	2,402	3,172
44,150	44,200	0	0	1,100	1,871	0	870	2,391	3,162
44,200	44,250	0	0	1,090	1,860	0	862	2,381	3,151
44,250	44,300	0	0	1,079	1,850	0	854	2,370	3,141
44,300	44,350	0	0	1,069	1,839	0	846	2,360	3,130
44,350	44,400	0	0	1,058	1,829	0	838	2,349	3,119
44,400	44,450	0	0	1,047	1,818	0	830	2,338	3,109
44,450	44,500	0	0	1,037	1,807	0	822	2,328	3,098
44,500	44,550	0	0	1,026	1,797	0	814	2,317	3,088
44,550	44,600	0	0	1,016	1,786	0	806	2,307	3,077
44,600	44,650	0	0	1,005	1,776	0	798	2,296	3,067
44,650	44,700	0	0	995	1,765	0	790	2,286	3,056
44,700	44,750	0	0	984	1,755	0	782	2,275	3,046
44,750	44,800	0	0	974	1,744	0	775	2,265	3,035
44,800	44,850	0	0	963	1,734	0	767	2,254	3,025
44,850	44,900	0	0	953	1,723	0	759	2,244	3,014
44,900	44,950	0	0	942	1,713	0	751	2,233	3,004
44,950	45,000	0	0	932	1,702	0	743	2,223	2,993
45,000	45,050	0	0	921	1,692	0	735	2,212	2,983
45,050	45,100	0	0	911	1,681	0	727	2,202	2,972
45,100	45,150	0	0	900	1,671	0	719	2,191	2,962
45,150	45,200	0	0	890	1,660	0	711	2,181	2,951
45,200	45,250	0	0	879	1,649	0	703	2,170	2,940
45,250	45,300	0	0	868	1,639	0	695	2,159	2,930
45,300	45,350	0	0	858	1,628	0	687	2,149	2,919
45,350	45,400	0	0	847	1,618	0	679	2,138	2,909
45,400	45,450	0	0	837	1,607	0	671	2,128	2,898
45,450	45,500	0	0	826	1,597	0	663	2,117	2,888
45,500	45,550	0	0	816	1,586	0	655	2,107	2,877
45,550	45,600	0	0	805	1,576	0	647	2,096	2,867
45,600	45,650	0	0	795	1,565	0	639	2,086	2,856
45,650	45,700	0	0	784	1,555	0	631	2,075	2,846
45,700	45,750	0	0	774	1,544	0	623	2,065	2,835
45,750	45,800	0	0	763	1,534	0	615	2,054	2,825
45,800	45,850	0	0	753	1,523	0	607	2,044	2,814
45,850	45,900	0	0	742	1,513	0	599	2,033	2,804
45,900	45,950	0	0	732	1,502	0	591	2,023	2,793
45,950	46,000	0	0	721	1,492	0	583	2,012	2,783
46,000	46,050	0	0	711	1,481	0	575	2,001	2,772
46,050	46,100	0	0	700	1,470	0	567	1,991	2,761
46,100	46,150	0	0	689	1,460	0	559	1,980	2,751
46,150	46,200	0	0	679	1,449	0	551	1,970	2,740
46,200	46,250	0	0	668	1,439	0	543	1,959	2,730
46,250	46,300	0	0	658	1,428	0	535	1,949	2,719
46,300	46,350	0	0	647	1,418	0	527	1,938	2,709
46,350	46,400	0	0	637	1,407	0	519	1,928	2,698
46,400	46,450	0	0	626	1,397	0	511	1,917	2,688
46,450	46,500	0	0	616	1,386	0	503	1,907	2,677
46,500	46,550	0	0	605	1,376	0	495	1,896	2,667
46,550	46,600	0	0	595	1,365	0	487	1,886	2,656
46,600	46,650	0	0	584	1,355	0	479	1,875	2,646
46,650	46,700	0	0	574	1,344	0	471	1,865	2,635
46,700	46,750	0	0	563	1,334	0	463	1,854	2,625
46,750	46,800	0	0	553	1,323	0	455	1,844	2,614
46,800	46,850	0	0	542	1,313	0	447	1,833	2,604
46,850	46,900	0	0	532	1,302	0	439	1,822	2,593
46,900	46,950	0	0	521	1,291	0	431	1,812	2,582
46,950	47,000	0	0	510	1,281	0	423	1,801	2,572
47,000	47,050	0	0	500	1,270	0	415	1,791	2,561
47,050	47,100	0	0	489	1,260	0	407	1,780	2,551
47,100	47,150	0	0	479	1,249	0	399	1,770	2,540
47,150	47,200	0	0	468	1,239	0	391	1,759	2,530
47,200	47,250	0	0	458	1,228	0	383	1,749	2,519
47,250	47,300	0	0	447	1,218	0	375	1,738	2,509
47,300	47,350	0	0	437	1,207	0	367	1,728	2,498
47,350	47,400	0	0	426	1,197	0	359	1,717	2,488
47,400	47,450	0	0	416	1,186	0	351	1,707	2,477
47,450	47,500	0	0	405	1,176	0	343	1,696	2,467
47,500	47,550	0	0	395	1,165	0	335	1,686	2,456
47,550	47,600	0	0	384	1,155	0	327	1,675	2,446
47,600	47,650	0	0	374	1,144	0	319	1,665	2,435
47,650	47,700	0	0	363	1,134	0	311	1,654	2,425
47,700	47,750	0	0	352	1,123	0	303	1,643	2,414
47,750	47,800	0	0	342	1,112	0	295	1,633	2,403
47,800	47,850	0	0	331	1,102	0	287	1,622	2,393
47,850	47,900	0	0	321	1,091	0	279	1,612	2,382
47,900	47,950	0	0	310	1,081	0	271	1,601	2,372
47,950	48,000	0	0	300	1,070	0	263	1,591	2,361
48,000	48,050	0	0	289	1,060	0	255	1,580	2,351
48,050	48,100	0	0	279	1,049	0	247	1,570	2,340
48,100	48,150	0	0	268	1,039	0	239	1,559	2,330
48,150	48,200	0	0	258	1,028	0	231	1,549	2,319
48,200	48,250	0	0	247	1,018	0	223	1,538	2,309
48,250	48,300	0	0	237	1,007	0	215	1,528	2,298
48,300	48,350	0	0	226	997	0	207	1,517	2,288
48,350	48,400	0	0	216	986	0	199	1,507	2,277
48,400	48,450	0	0	205	976	0	191	1,496	2,267
48,450	48,500	0	0	195	965	0	183	1,486	2,256
48,500	48,550	0	0	184	955	0	175	1,475	2,245
48,550	48,600	0	0	173	944	0	167	1,464	2,235
48,600	48,650	0	0	163	933	0	159	1,454	2,224
48,650	48,700	0	0	152	923	0	151	1,443	2,214
48,700	48,750	0	0	142	912	0	143	1,433	2,203
48,750	48,800	0	0	131	902	0	135	1,422	2,193
48,800	48,850	0	0	121	891	0	127	1,412	2,182
48,850	48,900	0	0	110	881	0	119	1,401	2,172
48,900	48,950	0	0	100	870	0	111	1,391	2,161
48,950	49,000	0	0	89	860	0	103	1,380	2,151
49,000	49,050	0	0	79	849	0	95	1,370	2,140
49,050	49,100	0	0	68	839	0	87	1,359	2,130
49,100	49,150	0	0	58	828	0	79	1,349	2,119
49,150	49,200	0	0	47	818	0	71	1,338	2,109
49,200	49,250	0	0	37	807	0	63	1,328	2,098
49,250	49,300	0	0	26	797	0	55	1,317	2,088
49,300	49,350	0	0	16	786	0	47	1,307	2,077
49,350	49,400	0	0	*	776	0	39	1,296	2,066
49,400	49,450	0	0	0	765	0	31	1,285	2,056
49,450	49,500	0	0	0	754	0	23	1,275	2,045
49,500	49,550	0	0	0	744	0	15	1,264	2,035
49,550	49,600	0	0	0	733	0	7	1,254	2,024

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

* If the amount you are looking up from the worksheet is at least $49,350 but less than $49,399, and you have two qualifying children who have valid SSNs, your credit is $5.

If the amount you are looking up from the worksheet is $49,399 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
49,600	49,650	0	0	0	723	0	*	1,243	2,014
49,650	49,700	0	0	0	712	0	0	1,233	2,003
49,700	49,750	0	0	0	702	0	0	1,222	1,993
49,750	49,800	0	0	0	691	0	0	1,212	1,982
49,800	49,850	0	0	0	681	0	0	1,201	1,972
49,850	49,900	0	0	0	670	0	0	1,191	1,961
49,900	49,950	0	0	0	660	0	0	1,180	1,951
49,950	50,000	0	0	0	649	0	0	1,170	1,940
50,000	50,050	0	0	0	639	0	0	1,159	1,930
50,050	50,100	0	0	0	628	0	0	1,149	1,919
50,100	50,150	0	0	0	618	0	0	1,138	1,909
50,150	50,200	0	0	0	607	0	0	1,128	1,898
50,200	50,250	0	0	0	596	0	0	1,117	1,887
50,250	50,300	0	0	0	586	0	0	1,106	1,877
50,300	50,350	0	0	0	575	0	0	1,096	1,866
50,350	50,400	0	0	0	565	0	0	1,085	1,856
50,400	50,450	0	0	0	554	0	0	1,075	1,845
50,450	50,500	0	0	0	544	0	0	1,064	1,835
50,500	50,550	0	0	0	533	0	0	1,054	1,824
50,550	50,600	0	0	0	523	0	0	1,043	1,814
50,600	50,650	0	0	0	512	0	0	1,033	1,803
50,650	50,700	0	0	0	502	0	0	1,022	1,793
50,700	50,750	0	0	0	491	0	0	1,012	1,782
50,750	50,800	0	0	0	481	0	0	1,001	1,772
50,800	50,850	0	0	0	470	0	0	991	1,761
50,850	50,900	0	0	0	460	0	0	980	1,751
50,900	50,950	0	0	0	449	0	0	970	1,740
50,950	51,000	0	0	0	439	0	0	959	1,730
51,000	51,050	0	0	0	428	0	0	948	1,719
51,050	51,100	0	0	0	417	0	0	938	1,708
51,100	51,150	0	0	0	407	0	0	927	1,698
51,150	51,200	0	0	0	396	0	0	917	1,687
51,200	51,250	0	0	0	386	0	0	906	1,677
51,250	51,300	0	0	0	375	0	0	896	1,666
51,300	51,350	0	0	0	365	0	0	885	1,656
51,350	51,400	0	0	0	354	0	0	875	1,645
51,400	51,450	0	0	0	344	0	0	864	1,635
51,450	51,500	0	0	0	333	0	0	854	1,624
51,500	51,550	0	0	0	323	0	0	843	1,614
51,550	51,600	0	0	0	312	0	0	833	1,603
51,600	51,650	0	0	0	302	0	0	822	1,593
51,650	51,700	0	0	0	291	0	0	812	1,582
51,700	51,750	0	0	0	281	0	0	801	1,572
51,750	51,800	0	0	0	270	0	0	791	1,561
51,800	51,850	0	0	0	260	0	0	780	1,551
51,850	51,900	0	0	0	249	0	0	769	1,540
51,900	51,950	0	0	0	238	0	0	759	1,529
51,950	52,000	0	0	0	228	0	0	748	1,519
52,000	52,050	0	0	0	217	0	0	738	1,508
52,050	52,100	0	0	0	207	0	0	727	1,498
52,100	52,150	0	0	0	196	0	0	717	1,487
52,150	52,200	0	0	0	186	0	0	706	1,477
52,200	52,250	0	0	0	175	0	0	696	1,466
52,250	52,300	0	0	0	165	0	0	685	1,456
52,300	52,350	0	0	0	154	0	0	675	1,445
52,350	52,400	0	0	0	144	0	0	664	1,435
52,400	52,450	0	0	0	133	0	0	654	1,424
52,450	52,500	0	0	0	123	0	0	643	1,414
52,500	52,550	0	0	0	112	0	0	633	1,403
52,550	52,600	0	0	0	102	0	0	622	1,393
52,600	52,650	0	0	0	91	0	0	612	1,382
52,650	52,700	0	0	0	81	0	0	601	1,372
52,700	52,750	0	0	0	70	0	0	590	1,361
52,750	52,800	0	0	0	59	0	0	580	1,350
52,800	52,850	0	0	0	49	0	0	569	1,340
52,850	52,900	0	0	0	38	0	0	559	1,329
52,900	52,950	0	0	0	28	0	0	548	1,319
52,950	53,000	0	0	0	17	0	0	538	1,308
53,000	53,050	0	0	0	7	0	0	527	1,298
53,050	53,100	0	0	0	**	0	0	517	1,287
53,100	53,150	0	0	0	0	0	0	506	1,277
53,150	53,200	0	0	0	0	0	0	496	1,266
53,200	53,250	0	0	0	0	0	0	485	1,256
53,250	53,300	0	0	0	0	0	0	475	1,245
53,300	53,350	0	0	0	0	0	0	464	1,235
53,350	53,400	0	0	0	0	0	0	454	1,224
53,400	53,450	0	0	0	0	0	0	443	1,214
53,450	53,500	0	0	0	0	0	0	433	1,203
53,500	53,550	0	0	0	0	0	0	422	1,192
53,550	53,600	0	0	0	0	0	0	411	1,182
53,600	53,650	0	0	0	0	0	0	401	1,171
53,650	53,700	0	0	0	0	0	0	390	1,161
53,700	53,750	0	0	0	0	0	0	380	1,150
53,750	53,800	0	0	0	0	0	0	369	1,140
53,800	53,850	0	0	0	0	0	0	359	1,129
53,850	53,900	0	0	0	0	0	0	348	1,119
53,900	53,950	0	0	0	0	0	0	338	1,108
53,950	54,000	0	0	0	0	0	0	327	1,098
54,000	54,050	0	0	0	0	0	0	317	1,087
54,050	54,100	0	0	0	0	0	0	306	1,077
54,100	54,150	0	0	0	0	0	0	296	1,066
54,150	54,200	0	0	0	0	0	0	285	1,056
54,200	54,250	0	0	0	0	0	0	275	1,045
54,250	54,300	0	0	0	0	0	0	264	1,035
54,300	54,350	0	0	0	0	0	0	254	1,024
54,350	54,400	0	0	0	0	0	0	243	1,013

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

* If the amount you are looking up from the worksheet is at least $49,600 but less than $49,622, and you have one qualifying child who has a valid SSN, your credit is $2.

If the amount you are looking up from the worksheet is $49,622 or more, and you have one qualifying child who has a valid SSN, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $53,050 but less than $53,057, and you have three qualifying children who have valid SSNs, your credit is $1.

If the amount you are looking up from the worksheet is $53,057 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
54,400	54,450	0	0	0	0	0	0	232	1,003
54,450	54,500	0	0	0	0	0	0	222	992
54,500	54,550	0	0	0	0	0	0	211	982
54,550	54,600	0	0	0	0	0	0	201	971
54,600	54,650	0	0	0	0	0	0	190	961
54,650	54,700	0	0	0	0	0	0	180	950
54,700	54,750	0	0	0	0	0	0	169	940
54,750	54,800	0	0	0	0	0	0	159	929
54,800	54,850	0	0	0	0	0	0	148	919
54,850	54,900	0	0	0	0	0	0	138	908
54,900	54,950	0	0	0	0	0	0	127	898
54,950	55,000	0	0	0	0	0	0	117	887
55,000	55,050	0	0	0	0	0	0	106	877
55,050	55,100	0	0	0	0	0	0	96	866
55,100	55,150	0	0	0	0	0	0	85	856
55,150	55,200	0	0	0	0	0	0	75	845
55,200	55,250	0	0	0	0	0	0	64	834
55,250	55,300	0	0	0	0	0	0	53	824
55,300	55,350	0	0	0	0	0	0	43	813
55,350	55,400	0	0	0	0	0	0	32	803
55,400	55,450	0	0	0	0	0	0	22	792
55,450	55,500	0	0	0	0	0	0	11	782
55,500	55,550	0	0	0	0	0	0	*	771
55,550	55,600	0	0	0	0	0	0	0	761
55,600	55,650	0	0	0	0	0	0	0	750
55,650	55,700	0	0	0	0	0	0	0	740
55,700	55,750	0	0	0	0	0	0	0	729
55,750	55,800	0	0	0	0	0	0	0	719
55,800	55,850	0	0	0	0	0	0	0	708
55,850	55,900	0	0	0	0	0	0	0	698
55,900	55,950	0	0	0	0	0	0	0	687
55,950	56,000	0	0	0	0	0	0	0	677
56,000	56,050	0	0	0	0	0	0	0	666
56,050	56,100	0	0	0	0	0	0	0	655
56,100	56,150	0	0	0	0	0	0	0	645
56,150	56,200	0	0	0	0	0	0	0	634
56,200	56,250	0	0	0	0	0	0	0	624
56,250	56,300	0	0	0	0	0	0	0	613
56,300	56,350	0	0	0	0	0	0	0	603
56,350	56,400	0	0	0	0	0	0	0	592
56,400	56,450	0	0	0	0	0	0	0	582
56,450	56,500	0	0	0	0	0	0	0	571
56,500	56,550	0	0	0	0	0	0	0	561
56,550	56,600	0	0	0	0	0	0	0	550
56,600	56,650	0	0	0	0	0	0	0	540
56,650	56,700	0	0	0	0	0	0	0	529
56,700	56,750	0	0	0	0	0	0	0	519
56,750	56,800	0	0	0	0	0	0	0	508

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
56,800	56,850	0	0	0	0	0	0	0	498
56,850	56,900	0	0	0	0	0	0	0	487
56,900	56,950	0	0	0	0	0	0	0	476
56,950	57,000	0	0	0	0	0	0	0	466
57,000	57,050	0	0	0	0	0	0	0	455
57,050	57,100	0	0	0	0	0	0	0	445
57,100	57,150	0	0	0	0	0	0	0	434
57,150	57,200	0	0	0	0	0	0	0	424
57,200	57,250	0	0	0	0	0	0	0	413
57,250	57,300	0	0	0	0	0	0	0	403
57,300	57,350	0	0	0	0	0	0	0	392
57,350	57,400	0	0	0	0	0	0	0	382
57,400	57,450	0	0	0	0	0	0	0	371
57,450	57,500	0	0	0	0	0	0	0	361
57,500	57,550	0	0	0	0	0	0	0	350
57,550	57,600	0	0	0	0	0	0	0	340
57,600	57,650	0	0	0	0	0	0	0	329
57,650	57,700	0	0	0	0	0	0	0	319
57,700	57,750	0	0	0	0	0	0	0	308
57,750	57,800	0	0	0	0	0	0	0	297
57,800	57,850	0	0	0	0	0	0	0	287
57,850	57,900	0	0	0	0	0	0	0	276
57,900	57,950	0	0	0	0	0	0	0	266
57,950	58,000	0	0	0	0	0	0	0	255
58,000	58,050	0	0	0	0	0	0	0	245
58,050	58,100	0	0	0	0	0	0	0	234
58,100	58,150	0	0	0	0	0	0	0	224
58,150	58,200	0	0	0	0	0	0	0	213
58,200	58,250	0	0	0	0	0	0	0	203
58,250	58,300	0	0	0	0	0	0	0	192
58,300	58,350	0	0	0	0	0	0	0	182
58,350	58,400	0	0	0	0	0	0	0	171
58,400	58,450	0	0	0	0	0	0	0	161
58,450	58,500	0	0	0	0	0	0	0	150
58,500	58,550	0	0	0	0	0	0	0	139
58,550	58,600	0	0	0	0	0	0	0	129
58,600	58,650	0	0	0	0	0	0	0	118
58,650	58,700	0	0	0	0	0	0	0	108
58,700	58,750	0	0	0	0	0	0	0	97
58,750	58,800	0	0	0	0	0	0	0	87
58,800	58,850	0	0	0	0	0	0	0	76
58,850	58,900	0	0	0	0	0	0	0	66
58,900	58,950	0	0	0	0	0	0	0	55
58,950	59,000	0	0	0	0	0	0	0	45
59,000	59,050	0	0	0	0	0	0	0	34
59,050	59,100	0	0	0	0	0	0	0	24
59,100	59,150	0	0	0	0	0	0	0	13
59,150	59,187	0	0	0	0	0	0	0	**

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27.

* If the amount you are looking up from the worksheet is at least $55,500 but less than $55,529, and you have two qualifying children who have valid SSNs, your credit is $3.

If the amount you are looking up from the worksheet is $55,529 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $59,150 but less than $59,187, and you have three qualifying children who have valid SSNs, your credit is $4.

If the amount you are looking up from the worksheet is $59,187 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

Line 28

Additional Child Tax Credit

See Schedule 8812 (Form 1040) and its instructions for information on figuring and claiming any additional child tax credit that you may qualify to claim. If you are claiming the additional child tax credit, complete Schedule 8812 and attach it to your Form 1040 or 1040-SR.

Form 8862, who must file. You must file Form 8862 to claim the additional child tax credit if your child tax credit (refundable or nonrefundable depending on the tax year), additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2022 return to claim the credit for 2022. Don't file Form 8862 if you filed Form 8862 for 2021 and the child tax credit (refundable or nonrefundable), additional child tax credit, or credit for other dependents was allowed for that year. See Form 8862 and its instructions for details.

CAUTION *If you take the additional child tax credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the additional child tax credit rules, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you take the additional child tax credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 10 years. You may also have to pay penalties.*

TIP *Refunds for returns claiming the additional child tax credit can't be issued before mid-February 2023. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.*

Line 29

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for Schedule 3, line 3), enter on line 29 the amount, if any, from Form 8863, line 8. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the Instructions for Form 8863 for more information.

Form 8862 required. You must file Form 8862 if your American opportunity credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2022 return to claim the credit for 2022. Don't file Form 8862 if you filed Form 8862 for 2021 and the American opportunity credit was allowed for that year. See Form 8862 and its instructions for details.

CAUTION *If you take the American opportunity credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the American opportunity credit rules, you won't be allowed to take the credit for 2 years even if you're otherwise eligible to do so. If you take the American opportunity credit even though you aren't eligible and it is determined that you fraudulently took the credit, you won't be allowed to take the credit for 10 years. You may also have to pay penalties.*

Line 30

Line 30 has been reserved for future use.

Refund

Line 34

Amount Overpaid

If line 34 is under $1, we will send a refund only on written request.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 34 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Deposit Refund into Multiple Accounts

If you want your refund to be split and direct deposited into more than one account, file Form 8888. Use Form 8888 to direct deposit your refund (or part of it) to one or more accounts in your name at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

Injured Spouse

If you file a joint return and your spouse hasn't paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 34 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details see Form 8379.

Lines 35a Through 35d

Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go app or go to IRS.gov/Refunds. See *Refund Information,* later. Information about your refund will generally be available within 24 hours after the IRS receives your *e-filed* return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks

(11 weeks if you filed electronically). Have your 2022 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund will provide a personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. Any refund you receive can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT
Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs, later.

If you want us to directly deposit the amount shown on line 35a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 35b through 35d (if you want your refund deposited to only one account), or
- Check the box on line 35a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you don't want your refund directly deposited to your account, don't check the box on line 35a. Draw a line through the boxes on lines 35b and 35d. We will send you a check instead.

Account must be in your name. Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at *IRS.gov/DepositLimit*.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You don't have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.

CAUTION *If you file a joint return and check the box on line 35a and attach Form 8888 or fill in lines 35b through 35d, your spouse may get at least part of the refund.*

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2022). If you don't, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2022 return during 2023 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2023. If you designate your deposit to be for 2022, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2022. In that case, you must file an amended 2022 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

CAUTION *You and your spouse, if filing jointly, each may be able to contribute up to $6,000 ($7,000 if age 50 or older at the end of 2022) to a traditional IRA or Roth IRA for 2022. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.*

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities, if available, and savings bonds. For more information, go to *treasurydirect.gov*.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to $5,000 in paper series I savings bonds. You don't need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

TIP *Your refund can be split and directly deposited into up to three different accounts in your name on Form 8888.*

Line 35a

You can't file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 35b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown later, the routing number is 250250025. C. and M. Keys would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 35b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that doesn't allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 35c

Check the appropriate box for the type of account. Don't check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

Line 35d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown later, the account number is 20202086. Don't include the check number.

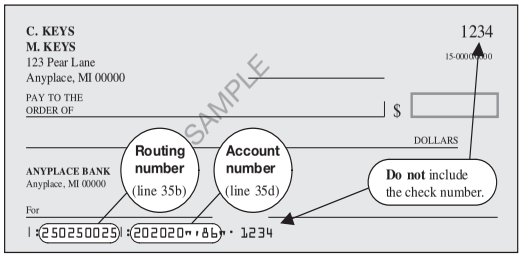
If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request Will Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.

Sample Check—Lines 35b Through 35d



CAUTION *The routing and account numbers may be in different places on your check.*

- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- Any numbers or letters on lines 35b through 35d are crossed out or whited out.

CAUTION *The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

Line 36

Applied to Your 2023 Estimated Tax

Enter on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2023 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.

CAUTION *This election to apply part or all of the amount overpaid to your 2023 estimated tax can't be changed later.*

Amount You Owe

TIP *To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions)—April 18, 2023, for most taxpayers. You don't have to pay if line 37 is under $1.*

Include any estimated tax penalty from line 38 in the amount you enter on line 37. Don't include any estimated payments for 2023 in this payment. Instead, make the estimated payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is $25 or 2% of the check, whichever is more. However, if the amount of the check is less than $25, the penalty equals the amount of the check. This also applies to other forms of payment if the IRS doesn't receive the funds. Use *Tax Topic 206*.

Line 37

Amount You Owe

The IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum $1,000 per day and per transaction), check, or money order. Go to *IRS.gov/Payments* for payment options.

Pay Online

Paying online is convenient and secure and helps make sure we get your pay-

ments on time. To pay your taxes online or for more information, go to IRS.gov/Payments. You can pay using any of the following methods.

- **Your Online Account.** You can now make tax payments through your online account, including balance payments, estimated tax payments, or other types. You can also see your payment history and other tax records there. Go to IRS.gov/Account.
- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to IRS.gov/Payments.
- **Pay by Card.** To pay by debit or credit card, go to IRS.gov/Payments. A convenience fee is charged by these service providers.
- **Electronic Funds Withdrawal** (EFW) is an integrated *e-file*/e-pay option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional, or the IRS at IRS.gov/Payments.
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at IRS.gov/Payments. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: **(1)** call one of the debit or credit card service providers, or **(2)** use the Electronic Federal Tax Payment System (EFTPS).

Debit or credit card. Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

Link2Gov Corporation
888-PAY-1040™
(888-729-1040)
www.PAY1040.com

WorldPay US, Inc.
844-729-8298
(844-PAY-TAX-8™)
www.payUSAtax.com

ACI Payments, Inc.
888-UPAY-TAX™
(888-872-9829)
fed.acipayonline.com

EFTPS. To get more information about EFTPS or to enroll in EFTPS, visit EFTPS.gov or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go app.

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of $1,000 per day per transaction. To make a cash payment, you must first be registered online at fed.acipayonline.com. Do not send cash payments through the mail.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't send cash. Don't attach the payment to your return. Write "2022 Form 1040" or "2022 Form 1040-SR" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to IRS.gov/Form1040V. If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: $ XXX.XX. Don't use dashes or lines (for example, don't enter "$ XXX–" or "$ XXX$^{xx}/_{100}$").

Mail your 2022 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of $100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of $100,000,000 ($100 million) or more. If you are sending $100 million or more by check, you'll need to spread the payment over 2 or more checks with each check made out for an amount less than $100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider a method of payment other than check if the amount of the payment is over $100 million.

What if You Can't Pay?

If you can't pay the full amount shown on line 37 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 18, 2023, for most people. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on Apply for an Online Payment Plan.

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by the due date of your return (not counting extensions)—April 18, 2023, for most people. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2023. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to IRS.gov/Form1127.

Line 38

Estimated Tax Penalty

You may owe this penalty if:

- Line 37 is at least $1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2022 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27, 28, and 29; Schedule 3, lines 9, 12, 13b, and 13h; and Forms 8828, 4137, 5329 (Parts III through IX only), and 8919. Also subtract from line 24 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would owe the penalty even if you didn't include those taxes.

Exception. You won't owe the penalty if your 2021 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2021 return and you were a U.S. citizen or resident for all of 2021.

2. The total of lines 25d, 26, and Schedule 3, line 11, on your 2022 return is at least 100% of the tax shown on your 2021 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2021 return was more than $150,000 (more than $75,000 if married filing separately for 2022)). Your estimated tax payments for 2022 must have been made on time and for the required amount.

For most people, the "tax shown on your 2021 return" is the amount on your 2021 Form 1040 or 1040-SR, line 24, minus the total of any amounts shown on lines 27a, 28, 29, and 30; Schedule 3, lines 9, 12, 13b, 13g, and 13h; and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 24 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 24, include household employment taxes only if line 25d is more than zero or you would have owed the estimated tax penalty for 2021 even if you didn't include those taxes.

If the *Exception* just described doesn't apply, see the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Figuring the Penalty

If you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 38. Add the penalty to any tax due and enter the total on line 37.

However, if you have an overpayment on line 34, subtract the penalty from the amount you would otherwise enter on line 35a or line 36. Lines 35a, 36, and 38 must equal line 34.

If the penalty is more than the overpayment on line 34, enter -0- on lines 35a and 36. Then, subtract line 34 from line 38 and enter the result on line 37.

Don't file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

TIP *Because Form 2210 is complicated, you can leave line 38 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS can't figure your penalty under this method.*

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2022 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also enter the designee's name, phone number, and any five digits the designee chooses as their personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return;
- Call the IRS for information about the processing of your return or the status of your refund or payment(s);
- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2023 tax return. This is April 15, 2024, for most people.

Sign Your Return

Form 1040 or 1040-SR isn't considered a valid return unless you sign it in ac-

cordance with the requirements in these instructions. If you are filing a joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return with your spouse who died in 2022, see *Death of a Taxpayer,* later.

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040 or 1040-SR, sign your name for the individual and file Form 56.

Child's Return

If your child can't sign their return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Requirements for a Paper Return

You must handwrite your signature on your return if you file it on paper. Digital, electronic, or typed-font signatures are not valid signatures for Forms 1040 or 1040-SR filed on paper.

Requirements for an Electronic Return

To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and provide the information described below. If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN. For 2022, if we issued you an identity protection personal identification number (IP PIN) (as described in more detail below), all six digits of your IP PIN must appear in the IP PIN spaces provided next to the space for your occupation for your electronic signature to be complete. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued an IP PIN, enter both IP PINs in the spaces provided.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, IP PIN, if applicable, and your adjusted gross income (AGI) from your originally filed 2021 federal income tax return, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, IP PIN, if applicable, and AGI, if applicable, in order to be considered validly signed. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2021 Form 1040 or 1040-SR, line 11. If you don't have your 2021 income tax return, call the IRS at 800-908-9946 to get a free transcript of your return or visit *IRS.gov/Transcript*. (If you filed electronically last year, you, and your spouse if filing jointly, may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five-digit PIN you used to electronically sign your 2021 return.)

CAUTION *You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2022.*

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, and IP PIN, if applicable in order to be considered validly signed. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that can't be electronically filed. See Form 8453.

Identity Protection PIN

TIP *All taxpayers are now eligible for an Identity Protection Personal Identification Number (IP PIN). For more information, see Pub. 5477. To apply for an IP PIN, go to IRS.gov/IPPIN and use the* Get an IP PIN *tool.*

For 2022, if you received an IP PIN from the IRS, enter it in the IP PIN spaces provided next to the space for your occupation. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.

CAUTION *New IP PINs are generated every year. They will generally be sent out by mid-January 2023. Use this IP PIN on your 2022 return as well as any prior-year returns you file in 2023.*

If you are filing a joint return and both taxpayers receive an IP PIN, enter both IP PINs in the spaces provided.

If you need more information, go to *IRS.gov/IPPIN*. If you received an IP PIN but misplaced it, call 800-908-4490.

Phone Number and Email Address

You have the option of entering your phone number and email address in the spaces provided. There will be no effect on the processing of your return if you choose not to enter this information. Note that the IRS initiates most contacts through regular mail delivered by the United States Postal Service.

You can report a phone scam to the Treasury Inspector General for Tax Administration at *IRS Impersonation Scam Reporting* or the FTC using the *FTC Complaint Assistant* at FTC.gov. Add "IRS Telephone Scam" in the notes.

You can report an unsolicited email claiming to be from the IRS, or an IRS-related component like the Electronic Federal Tax Payment System, to the IRS at *phishing@irs.gov*.

For more information, go to *IRS.gov/Phishing* and *IRS.gov/newsroom/how-to-know-its-really-the-irs-calling-or-knocking-on-your-door*.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't sign your return.

If your paid preparer is self-employed, then they should check the "self-employed" checkbox.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 or 1040-SR in order of the "Attachment Sequence No." shown in the upper-right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don't attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to Form 1040 or 1040-SR. If you received a Form W-2c (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2c. Attach Forms W-2G and 1099-R to Form 1040 or 1040-SR if tax was withheld.

2022 Tax Table

CAUTION

See the instructions for line 16 to see if you must use the Tax Table below to figure your tax.

Example. A married couple are filing a joint return. Their taxable income on Form 1040, line 15, is $25,300. First, they find the $25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is $2,628. This is the tax amount they should enter in the entry space on Form 1040, line 16.

Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
			Your tax is—		
25,200	25,250	2,822	2,616	2,822	2,734
25,250	25,300	2,828	2,622	2,828	2,740
25,300	25,350	2,834	(2,628)	2,834	2,746
25,350	25,400	2,840	2,634	2,840	2,752

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498
5,000					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
6,000					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
7,000					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	788	788	788	788
7,900	7,950	793	793	793	793
7,950	8,000	798	798	798	798
8,000					
8,000	8,050	803	803	803	803
8,050	8,100	808	808	808	808
8,100	8,150	813	813	813	813
8,150	8,200	818	818	818	818
8,200	8,250	823	823	823	823
8,250	8,300	828	828	828	828
8,300	8,350	833	833	833	833
8,350	8,400	838	838	838	838
8,400	8,450	843	843	843	843
8,450	8,500	848	848	848	848
8,500	8,550	853	853	853	853
8,550	8,600	858	858	858	858
8,600	8,650	863	863	863	863
8,650	8,700	868	868	868	868
8,700	8,750	873	873	873	873
8,750	8,800	878	878	878	878
8,800	8,850	883	883	883	883
8,850	8,900	888	888	888	888
8,900	8,950	893	893	893	893
8,950	9,000	898	898	898	898

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
9,000					
9,000	9,050	903	903	903	903
9,050	9,100	908	908	908	908
9,100	9,150	913	913	913	913
9,150	9,200	918	918	918	918
9,200	9,250	923	923	923	923
9,250	9,300	928	928	928	928
9,300	9,350	933	933	933	933
9,350	9,400	938	938	938	938
9,400	9,450	943	943	943	943
9,450	9,500	948	948	948	948
9,500	9,550	953	953	953	953
9,550	9,600	958	958	958	958
9,600	9,650	963	963	963	963
9,650	9,700	968	968	968	968
9,700	9,750	973	973	973	973
9,750	9,800	978	978	978	978
9,800	9,850	983	983	983	983
9,850	9,900	988	988	988	988
9,900	9,950	993	993	993	993
9,950	10,000	998	998	998	998
10,000					
10,000	10,050	1,003	1,003	1,003	1,003
10,050	10,100	1,008	1,008	1,008	1,008
10,100	10,150	1,013	1,013	1,013	1,013
10,150	10,200	1,018	1,018	1,018	1,018
10,200	10,250	1,023	1,023	1,023	1,023
10,250	10,300	1,028	1,028	1,028	1,028
10,300	10,350	1,034	1,033	1,034	1,033
10,350	10,400	1,040	1,038	1,040	1,038
10,400	10,450	1,046	1,043	1,046	1,043
10,450	10,500	1,052	1,048	1,052	1,048
10,500	10,550	1,058	1,053	1,058	1,053
10,550	10,600	1,064	1,058	1,064	1,058
10,600	10,650	1,070	1,063	1,070	1,063
10,650	10,700	1,076	1,068	1,076	1,068
10,700	10,750	1,082	1,073	1,082	1,073
10,750	10,800	1,088	1,078	1,088	1,078
10,800	10,850	1,094	1,083	1,094	1,083
10,850	10,900	1,100	1,088	1,100	1,088
10,900	10,950	1,106	1,093	1,106	1,093
10,950	11,000	1,112	1,098	1,112	1,098
11,000					
11,000	11,050	1,118	1,103	1,118	1,103
11,050	11,100	1,124	1,108	1,124	1,108
11,100	11,150	1,130	1,113	1,130	1,113
11,150	11,200	1,136	1,118	1,136	1,118
11,200	11,250	1,142	1,123	1,142	1,123
11,250	11,300	1,148	1,128	1,148	1,128
11,300	11,350	1,154	1,133	1,154	1,133
11,350	11,400	1,160	1,138	1,160	1,138
11,400	11,450	1,166	1,143	1,166	1,143
11,450	11,500	1,172	1,148	1,172	1,148
11,500	11,550	1,178	1,153	1,178	1,153
11,550	11,600	1,184	1,158	1,184	1,158
11,600	11,650	1,190	1,163	1,190	1,163
11,650	11,700	1,196	1,168	1,196	1,168
11,700	11,750	1,202	1,173	1,202	1,173
11,750	11,800	1,208	1,178	1,208	1,178
11,800	11,850	1,214	1,183	1,214	1,183
11,850	11,900	1,220	1,188	1,220	1,188
11,900	11,950	1,226	1,193	1,226	1,193
11,950	12,000	1,232	1,198	1,232	1,198

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
12,000					
12,000	12,050	1,238	1,203	1,238	1,203
12,050	12,100	1,244	1,208	1,244	1,208
12,100	12,150	1,250	1,213	1,250	1,213
12,150	12,200	1,256	1,218	1,256	1,218
12,200	12,250	1,262	1,223	1,262	1,223
12,250	12,300	1,268	1,228	1,268	1,228
12,300	12,350	1,274	1,233	1,274	1,233
12,350	12,400	1,280	1,238	1,280	1,238
12,400	12,450	1,286	1,243	1,286	1,243
12,450	12,500	1,292	1,248	1,292	1,248
12,500	12,550	1,298	1,253	1,298	1,253
12,550	12,600	1,304	1,258	1,304	1,258
12,600	12,650	1,310	1,263	1,310	1,263
12,650	12,700	1,316	1,268	1,316	1,268
12,700	12,750	1,322	1,273	1,322	1,273
12,750	12,800	1,328	1,278	1,328	1,278
12,800	12,850	1,334	1,283	1,334	1,283
12,850	12,900	1,340	1,288	1,340	1,288
12,900	12,950	1,346	1,293	1,346	1,293
12,950	13,000	1,352	1,298	1,352	1,298
13,000					
13,000	13,050	1,358	1,303	1,358	1,303
13,050	13,100	1,364	1,308	1,364	1,308
13,100	13,150	1,370	1,313	1,370	1,313
13,150	13,200	1,376	1,318	1,376	1,318
13,200	13,250	1,382	1,323	1,382	1,323
13,250	13,300	1,388	1,328	1,388	1,328
13,300	13,350	1,394	1,333	1,394	1,333
13,350	13,400	1,400	1,338	1,400	1,338
13,400	13,450	1,406	1,343	1,406	1,343
13,450	13,500	1,412	1,348	1,412	1,348
13,500	13,550	1,418	1,353	1,418	1,353
13,550	13,600	1,424	1,358	1,424	1,358
13,600	13,650	1,430	1,363	1,430	1,363
13,650	13,700	1,436	1,368	1,436	1,368
13,700	13,750	1,442	1,373	1,442	1,373
13,750	13,800	1,448	1,378	1,448	1,378
13,800	13,850	1,454	1,383	1,454	1,383
13,850	13,900	1,460	1,388	1,460	1,388
13,900	13,950	1,466	1,393	1,466	1,393
13,950	14,000	1,472	1,398	1,472	1,398
14,000					
14,000	14,050	1,478	1,403	1,478	1,403
14,050	14,100	1,484	1,408	1,484	1,408
14,100	14,150	1,490	1,413	1,490	1,413
14,150	14,200	1,496	1,418	1,496	1,418
14,200	14,250	1,502	1,423	1,502	1,423
14,250	14,300	1,508	1,428	1,508	1,428
14,300	14,350	1,514	1,433	1,514	1,433
14,350	14,400	1,520	1,438	1,520	1,438
14,400	14,450	1,526	1,443	1,526	1,443
14,450	14,500	1,532	1,448	1,532	1,448
14,500	14,550	1,538	1,453	1,538	1,453
14,550	14,600	1,544	1,458	1,544	1,458
14,600	14,650	1,550	1,463	1,550	1,463
14,650	14,700	1,556	1,468	1,556	1,468
14,700	14,750	1,562	1,473	1,562	1,474
14,750	14,800	1,568	1,478	1,568	1,480
14,800	14,850	1,574	1,483	1,574	1,486
14,850	14,900	1,580	1,488	1,580	1,492
14,900	14,950	1,586	1,493	1,586	1,498
14,950	15,000	1,592	1,498	1,592	1,504

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
15,000					
15,000	15,050	1,598	1,503	1,598	1,510
15,050	15,100	1,604	1,508	1,604	1,516
15,100	15,150	1,610	1,513	1,610	1,522
15,150	15,200	1,616	1,518	1,616	1,528
15,200	15,250	1,622	1,523	1,622	1,534
15,250	15,300	1,628	1,528	1,628	1,540
15,300	15,350	1,634	1,533	1,634	1,546
15,350	15,400	1,640	1,538	1,640	1,552
15,400	15,450	1,646	1,543	1,646	1,558
15,450	15,500	1,652	1,548	1,652	1,564
15,500	15,550	1,658	1,553	1,658	1,570
15,550	15,600	1,664	1,558	1,664	1,576
15,600	15,650	1,670	1,563	1,670	1,582
15,650	15,700	1,676	1,568	1,676	1,588
15,700	15,750	1,682	1,573	1,682	1,594
15,750	15,800	1,688	1,578	1,688	1,600
15,800	15,850	1,694	1,583	1,694	1,606
15,850	15,900	1,700	1,588	1,700	1,612
15,900	15,950	1,706	1,593	1,706	1,618
15,950	16,000	1,712	1,598	1,712	1,624
16,000					
16,000	16,050	1,718	1,603	1,718	1,630
16,050	16,100	1,724	1,608	1,724	1,636
16,100	16,150	1,730	1,613	1,730	1,642
16,150	16,200	1,736	1,618	1,736	1,648
16,200	16,250	1,742	1,623	1,742	1,654
16,250	16,300	1,748	1,628	1,748	1,660
16,300	16,350	1,754	1,633	1,754	1,666
16,350	16,400	1,760	1,638	1,760	1,672
16,400	16,450	1,766	1,643	1,766	1,678
16,450	16,500	1,772	1,648	1,772	1,684
16,500	16,550	1,778	1,653	1,778	1,690
16,550	16,600	1,784	1,658	1,784	1,696
16,600	16,650	1,790	1,663	1,790	1,702
16,650	16,700	1,796	1,668	1,796	1,708
16,700	16,750	1,802	1,673	1,802	1,714
16,750	16,800	1,808	1,678	1,808	1,720
16,800	16,850	1,814	1,683	1,814	1,726
16,850	16,900	1,820	1,688	1,820	1,732
16,900	16,950	1,826	1,693	1,826	1,738
16,950	17,000	1,832	1,698	1,832	1,744
17,000					
17,000	17,050	1,838	1,703	1,838	1,750
17,050	17,100	1,844	1,708	1,844	1,756
17,100	17,150	1,850	1,713	1,850	1,762
17,150	17,200	1,856	1,718	1,856	1,768
17,200	17,250	1,862	1,723	1,862	1,774
17,250	17,300	1,868	1,728	1,868	1,780
17,300	17,350	1,874	1,733	1,874	1,786
17,350	17,400	1,880	1,738	1,880	1,792
17,400	17,450	1,886	1,743	1,886	1,798
17,450	17,500	1,892	1,748	1,892	1,804
17,500	17,550	1,898	1,753	1,898	1,810
17,550	17,600	1,904	1,758	1,904	1,816
17,600	17,650	1,910	1,763	1,910	1,822
17,650	17,700	1,916	1,768	1,916	1,828
17,700	17,750	1,922	1,773	1,922	1,834
17,750	17,800	1,928	1,778	1,928	1,840
17,800	17,850	1,934	1,783	1,934	1,846
17,850	17,900	1,940	1,788	1,940	1,852
17,900	17,950	1,946	1,793	1,946	1,858
17,950	18,000	1,952	1,798	1,952	1,864

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
18,000					
18,000	18,050	1,958	1,803	1,958	1,870
18,050	18,100	1,964	1,808	1,964	1,876
18,100	18,150	1,970	1,813	1,970	1,882
18,150	18,200	1,976	1,818	1,976	1,888
18,200	18,250	1,982	1,823	1,982	1,894
18,250	18,300	1,988	1,828	1,988	1,900
18,300	18,350	1,994	1,833	1,994	1,906
18,350	18,400	2,000	1,838	2,000	1,912
18,400	18,450	2,006	1,843	2,006	1,918
18,450	18,500	2,012	1,848	2,012	1,924
18,500	18,550	2,018	1,853	2,018	1,930
18,550	18,600	2,024	1,858	2,024	1,936
18,600	18,650	2,030	1,863	2,030	1,942
18,650	18,700	2,036	1,868	2,036	1,948
18,700	18,750	2,042	1,873	2,042	1,954
18,750	18,800	2,048	1,878	2,048	1,960
18,800	18,850	2,054	1,883	2,054	1,966
18,850	18,900	2,060	1,888	2,060	1,972
18,900	18,950	2,066	1,893	2,066	1,978
18,950	19,000	2,072	1,898	2,072	1,984
19,000					
19,000	19,050	2,078	1,903	2,078	1,990
19,050	19,100	2,084	1,908	2,084	1,996
19,100	19,150	2,090	1,913	2,090	2,002
19,150	19,200	2,096	1,918	2,096	2,008
19,200	19,250	2,102	1,923	2,102	2,014
19,250	19,300	2,108	1,928	2,108	2,020
19,300	19,350	2,114	1,933	2,114	2,026
19,350	19,400	2,120	1,938	2,120	2,032
19,400	19,450	2,126	1,943	2,126	2,038
19,450	19,500	2,132	1,948	2,132	2,044
19,500	19,550	2,138	1,953	2,138	2,050
19,550	19,600	2,144	1,958	2,144	2,056
19,600	19,650	2,150	1,963	2,150	2,062
19,650	19,700	2,156	1,968	2,156	2,068
19,700	19,750	2,162	1,973	2,162	2,074
19,750	19,800	2,168	1,978	2,168	2,080
19,800	19,850	2,174	1,983	2,174	2,086
19,850	19,900	2,180	1,988	2,180	2,092
19,900	19,950	2,186	1,993	2,186	2,098
19,950	20,000	2,192	1,998	2,192	2,104
20,000					
20,000	20,050	2,198	2,003	2,198	2,110
20,050	20,100	2,204	2,008	2,204	2,116
20,100	20,150	2,210	2,013	2,210	2,122
20,150	20,200	2,216	2,018	2,216	2,128
20,200	20,250	2,222	2,023	2,222	2,134
20,250	20,300	2,228	2,028	2,228	2,140
20,300	20,350	2,234	2,033	2,234	2,146
20,350	20,400	2,240	2,038	2,240	2,152
20,400	20,450	2,246	2,043	2,246	2,158
20,450	20,500	2,252	2,048	2,252	2,164
20,500	20,550	2,258	2,053	2,258	2,170
20,550	20,600	2,264	2,058	2,264	2,176
20,600	20,650	2,270	2,064	2,270	2,182
20,650	20,700	2,276	2,070	2,276	2,188
20,700	20,750	2,282	2,076	2,282	2,194
20,750	20,800	2,288	2,082	2,288	2,200
20,800	20,850	2,294	2,088	2,294	2,206
20,850	20,900	2,300	2,094	2,300	2,212
20,900	20,950	2,306	2,100	2,306	2,218
20,950	21,000	2,312	2,105	2,312	2,224

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
21,000					
21,000	21,050	2,318	2,112	2,318	2,230
21,050	21,100	2,324	2,118	2,324	2,236
21,100	21,150	2,330	2,124	2,330	2,242
21,150	21,200	2,336	2,130	2,336	2,248
21,200	21,250	2,342	2,136	2,342	2,254
21,250	21,300	2,348	2,142	2,348	2,260
21,300	21,350	2,354	2,148	2,354	2,266
21,350	21,400	2,360	2,154	2,360	2,272
21,400	21,450	2,366	2,160	2,366	2,278
21,450	21,500	2,372	2,166	2,372	2,284
21,500	21,550	2,378	2,172	2,378	2,290
21,550	21,600	2,384	2,178	2,384	2,296
21,600	21,650	2,390	2,184	2,390	2,302
21,650	21,700	2,396	2,190	2,396	2,308
21,700	21,750	2,402	2,196	2,402	2,314
21,750	21,800	2,408	2,202	2,408	2,320
21,800	21,850	2,414	2,208	2,414	2,326
21,850	21,900	2,420	2,214	2,420	2,332
21,900	21,950	2,426	2,220	2,426	2,338
21,950	22,000	2,432	2,226	2,432	2,344
22,000					
22,000	22,050	2,438	2,232	2,438	2,350
22,050	22,100	2,444	2,238	2,444	2,356
22,100	22,150	2,450	2,244	2,450	2,362
22,150	22,200	2,456	2,250	2,456	2,368
22,200	22,250	2,462	2,256	2,462	2,374
22,250	22,300	2,468	2,262	2,468	2,380
22,300	22,350	2,474	2,268	2,474	2,386
22,350	22,400	2,480	2,274	2,480	2,392
22,400	22,450	2,486	2,280	2,486	2,398
22,450	22,500	2,492	2,286	2,492	2,404
22,500	22,550	2,498	2,292	2,498	2,410
22,550	22,600	2,504	2,298	2,504	2,416
22,600	22,650	2,510	2,304	2,510	2,422
22,650	22,700	2,516	2,310	2,516	2,428
22,700	22,750	2,522	2,316	2,522	2,434
22,750	22,800	2,528	2,322	2,528	2,440
22,800	22,850	2,534	2,328	2,534	2,446
22,850	22,900	2,540	2,334	2,540	2,452
22,900	22,950	2,546	2,340	2,546	2,458
22,950	23,000	2,552	2,346	2,552	2,464
23,000					
23,000	23,050	2,558	2,352	2,558	2,470
23,050	23,100	2,564	2,358	2,564	2,476
23,100	23,150	2,570	2,364	2,570	2,482
23,150	23,200	2,576	2,370	2,576	2,488
23,200	23,250	2,582	2,376	2,582	2,494
23,250	23,300	2,588	2,382	2,588	2,500
23,300	23,350	2,594	2,388	2,594	2,506
23,350	23,400	2,600	2,394	2,600	2,512
23,400	23,450	2,606	2,400	2,606	2,518
23,450	23,500	2,612	2,406	2,612	2,524
23,500	23,550	2,618	2,412	2,618	2,530
23,550	23,600	2,624	2,418	2,624	2,536
23,600	23,650	2,630	2,424	2,630	2,542
23,650	23,700	2,636	2,430	2,636	2,548
23,700	23,750	2,642	2,436	2,642	2,554
23,750	23,800	2,648	2,442	2,648	2,560
23,800	23,850	2,654	2,448	2,654	2,566
23,850	23,900	2,660	2,454	2,660	2,572
23,900	23,950	2,666	2,460	2,666	2,578
23,950	24,000	2,672	2,466	2,672	2,584

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
24,000					
24,000	24,050	2,678	2,472	2,678	2,590
24,050	24,100	2,684	2,478	2,684	2,596
24,100	24,150	2,690	2,484	2,690	2,602
24,150	24,200	2,696	2,490	2,696	2,608
24,200	24,250	2,702	2,496	2,702	2,614
24,250	24,300	2,708	2,502	2,708	2,620
24,300	24,350	2,714	2,508	2,714	2,626
24,350	24,400	2,720	2,514	2,720	2,632
24,400	24,450	2,726	2,520	2,726	2,638
24,450	24,500	2,732	2,526	2,732	2,644
24,500	24,550	2,738	2,532	2,738	2,650
24,550	24,600	2,744	2,538	2,744	2,656
24,600	24,650	2,750	2,544	2,750	2,662
24,650	24,700	2,756	2,550	2,756	2,668
24,700	24,750	2,762	2,556	2,762	2,674
24,750	24,800	2,768	2,562	2,768	2,680
24,800	24,850	2,774	2,568	2,774	2,686
24,850	24,900	2,780	2,574	2,780	2,692
24,900	24,950	2,786	2,580	2,786	2,698
24,950	25,000	2,792	2,586	2,792	2,704
25,000					
25,000	25,050	2,798	2,592	2,798	2,710
25,050	25,100	2,804	2,598	2,804	2,716
25,100	25,150	2,810	2,604	2,810	2,722
25,150	25,200	2,816	2,610	2,816	2,728
25,200	25,250	2,822	2,616	2,822	2,734
25,250	25,300	2,828	2,622	2,828	2,740
25,300	25,350	2,834	2,628	2,834	2,746
25,350	25,400	2,840	2,634	2,840	2,752
25,400	25,450	2,846	2,640	2,846	2,758
25,450	25,500	2,852	2,646	2,852	2,764
25,500	25,550	2,858	2,652	2,858	2,770
25,550	25,600	2,864	2,658	2,864	2,776
25,600	25,650	2,870	2,664	2,870	2,782
25,650	25,700	2,876	2,670	2,876	2,788
25,700	25,750	2,882	2,676	2,882	2,794
25,750	25,800	2,888	2,682	2,888	2,800
25,800	25,850	2,894	2,688	2,894	2,806
25,850	25,900	2,900	2,694	2,900	2,812
25,900	25,950	2,906	2,700	2,906	2,818
25,950	26,000	2,912	2,706	2,912	2,824
26,000					
26,000	26,050	2,918	2,712	2,918	2,830
26,050	26,100	2,924	2,718	2,924	2,836
26,100	26,150	2,930	2,724	2,930	2,842
26,150	26,200	2,936	2,730	2,936	2,848
26,200	26,250	2,942	2,736	2,942	2,854
26,250	26,300	2,948	2,742	2,948	2,860
26,300	26,350	2,954	2,748	2,954	2,866
26,350	26,400	2,960	2,754	2,960	2,872
26,400	26,450	2,966	2,760	2,966	2,878
26,450	26,500	2,972	2,766	2,972	2,884
26,500	26,550	2,978	2,772	2,978	2,890
26,550	26,600	2,984	2,778	2,984	2,896
26,600	26,650	2,990	2,784	2,990	2,902
26,650	26,700	2,996	2,790	2,996	2,908
26,700	26,750	3,002	2,796	3,002	2,914
26,750	26,800	3,008	2,802	3,008	2,920
26,800	26,850	3,014	2,808	3,014	2,926
26,850	26,900	3,020	2,814	3,020	2,932
26,900	26,950	3,026	2,820	3,026	2,938
26,950	27,000	3,032	2,826	3,032	2,944

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
27,000					
27,000	27,050	3,038	2,832	3,038	2,950
27,050	27,100	3,044	2,838	3,044	2,956
27,100	27,150	3,050	2,844	3,050	2,962
27,150	27,200	3,056	2,850	3,056	2,968
27,200	27,250	3,062	2,856	3,062	2,974
27,250	27,300	3,068	2,862	3,068	2,980
27,300	27,350	3,074	2,868	3,074	2,986
27,350	27,400	3,080	2,874	3,080	2,992
27,400	27,450	3,086	2,880	3,086	2,998
27,450	27,500	3,092	2,886	3,092	3,004
27,500	27,550	3,098	2,892	3,098	3,010
27,550	27,600	3,104	2,898	3,104	3,016
27,600	27,650	3,110	2,904	3,110	3,022
27,650	27,700	3,116	2,910	3,116	3,028
27,700	27,750	3,122	2,916	3,122	3,034
27,750	27,800	3,128	2,922	3,128	3,040
27,800	27,850	3,134	2,928	3,134	3,046
27,850	27,900	3,140	2,934	3,140	3,052
27,900	27,950	3,146	2,940	3,146	3,058
27,950	28,000	3,152	2,946	3,152	3,064
28,000					
28,000	28,050	3,158	2,952	3,158	3,070
28,050	28,100	3,164	2,958	3,164	3,076
28,100	28,150	3,170	2,964	3,170	3,082
28,150	28,200	3,176	2,970	3,176	3,088
28,200	28,250	3,182	2,976	3,182	3,094
28,250	28,300	3,188	2,982	3,188	3,100
28,300	28,350	3,194	2,988	3,194	3,106
28,350	28,400	3,200	2,994	3,200	3,112
28,400	28,450	3,206	3,000	3,206	3,118
28,450	28,500	3,212	3,006	3,212	3,124
28,500	28,550	3,218	3,012	3,218	3,130
28,550	28,600	3,224	3,018	3,224	3,136
28,600	28,650	3,230	3,024	3,230	3,142
28,650	28,700	3,236	3,030	3,236	3,148
28,700	28,750	3,242	3,036	3,242	3,154
28,750	28,800	3,248	3,042	3,248	3,160
28,800	28,850	3,254	3,048	3,254	3,166
28,850	28,900	3,260	3,054	3,260	3,172
28,900	28,950	3,266	3,060	3,266	3,178
28,950	29,000	3,272	3,066	3,272	3,184
29,000					
29,000	29,050	3,278	3,072	3,278	3,190
29,050	29,100	3,284	3,078	3,284	3,196
29,100	29,150	3,290	3,084	3,290	3,202
29,150	29,200	3,296	3,090	3,296	3,208
29,200	29,250	3,302	3,096	3,302	3,214
29,250	29,300	3,308	3,102	3,308	3,220
29,300	29,350	3,314	3,108	3,314	3,226
29,350	29,400	3,320	3,114	3,320	3,232
29,400	29,450	3,326	3,120	3,326	3,238
29,450	29,500	3,332	3,126	3,332	3,244
29,500	29,550	3,338	3,132	3,338	3,250
29,550	29,600	3,344	3,138	3,344	3,256
29,600	29,650	3,350	3,144	3,350	3,262
29,650	29,700	3,356	3,150	3,356	3,268
29,700	29,750	3,362	3,156	3,362	3,274
29,750	29,800	3,368	3,162	3,368	3,280
29,800	29,850	3,374	3,168	3,374	3,286
29,850	29,900	3,380	3,174	3,380	3,292
29,900	29,950	3,386	3,180	3,386	3,298
29,950	30,000	3,392	3,186	3,392	3,304

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
30,000						**33,000**						**36,000**					
30,000	30,050	3,398	3,192	3,398	3,310	33,000	33,050	3,758	3,552	3,758	3,670	36,000	36,050	4,118	3,912	4,118	4,030
30,050	30,100	3,404	3,198	3,404	3,316	33,050	33,100	3,764	3,558	3,764	3,676	36,050	36,100	4,124	3,918	4,124	4,036
30,100	30,150	3,410	3,204	3,410	3,322	33,100	33,150	3,770	3,564	3,770	3,682	36,100	36,150	4,130	3,924	4,130	4,042
30,150	30,200	3,416	3,210	3,416	3,328	33,150	33,200	3,776	3,570	3,776	3,688	36,150	36,200	4,136	3,930	4,136	4,048
30,200	30,250	3,422	3,216	3,422	3,334	33,200	33,250	3,782	3,576	3,782	3,694	36,200	36,250	4,142	3,936	4,142	4,054
30,250	30,300	3,428	3,222	3,428	3,340	33,250	33,300	3,788	3,582	3,788	3,700	36,250	36,300	4,148	3,942	4,148	4,060
30,300	30,350	3,434	3,228	3,434	3,346	33,300	33,350	3,794	3,588	3,794	3,706	36,300	36,350	4,154	3,948	4,154	4,066
30,350	30,400	3,440	3,234	3,440	3,352	33,350	33,400	3,800	3,594	3,800	3,712	36,350	36,400	4,160	3,954	4,160	4,072
30,400	30,450	3,446	3,240	3,446	3,358	33,400	33,450	3,806	3,600	3,806	3,718	36,400	36,450	4,166	3,960	4,166	4,078
30,450	30,500	3,452	3,246	3,452	3,364	33,450	33,500	3,812	3,606	3,812	3,724	36,450	36,500	4,172	3,966	4,172	4,084
30,500	30,550	3,458	3,252	3,458	3,370	33,500	33,550	3,818	3,612	3,818	3,730	36,500	36,550	4,178	3,972	4,178	4,090
30,550	30,600	3,464	3,258	3,464	3,376	33,550	33,600	3,824	3,618	3,824	3,736	36,550	36,600	4,184	3,978	4,184	4,096
30,600	30,650	3,470	3,264	3,470	3,382	33,600	33,650	3,830	3,624	3,830	3,742	36,600	36,650	4,190	3,984	4,190	4,102
30,650	30,700	3,476	3,270	3,476	3,388	33,650	33,700	3,836	3,630	3,836	3,748	36,650	36,700	4,196	3,990	4,196	4,108
30,700	30,750	3,482	3,276	3,482	3,394	33,700	33,750	3,842	3,636	3,842	3,754	36,700	36,750	4,202	3,996	4,202	4,114
30,750	30,800	3,488	3,282	3,488	3,400	33,750	33,800	3,848	3,642	3,848	3,760	36,750	36,800	4,208	4,002	4,208	4,120
30,800	30,850	3,494	3,288	3,494	3,406	33,800	33,850	3,854	3,648	3,854	3,766	36,800	36,850	4,214	4,008	4,214	4,126
30,850	30,900	3,500	3,294	3,500	3,412	33,850	33,900	3,860	3,654	3,860	3,772	36,850	36,900	4,220	4,014	4,220	4,132
30,900	30,950	3,506	3,300	3,506	3,418	33,900	33,950	3,866	3,660	3,866	3,778	36,900	36,950	4,226	4,020	4,226	4,138
30,950	31,000	3,512	3,306	3,512	3,424	33,950	34,000	3,872	3,666	3,872	3,784	36,950	37,000	4,232	4,026	4,232	4,144
31,000						**34,000**						**37,000**					
31,000	31,050	3,518	3,312	3,518	3,430	34,000	34,050	3,878	3,672	3,878	3,790	37,000	37,050	4,238	4,032	4,238	4,150
31,050	31,100	3,524	3,318	3,524	3,436	34,050	34,100	3,884	3,678	3,884	3,796	37,050	37,100	4,244	4,038	4,244	4,156
31,100	31,150	3,530	3,324	3,530	3,442	34,100	34,150	3,890	3,684	3,890	3,802	37,100	37,150	4,250	4,044	4,250	4,162
31,150	31,200	3,536	3,330	3,536	3,448	34,150	34,200	3,896	3,690	3,896	3,808	37,150	37,200	4,256	4,050	4,256	4,168
31,200	31,250	3,542	3,336	3,542	3,454	34,200	34,250	3,902	3,696	3,902	3,814	37,200	37,250	4,262	4,056	4,262	4,174
31,250	31,300	3,548	3,342	3,548	3,460	34,250	34,300	3,908	3,702	3,908	3,820	37,250	37,300	4,268	4,062	4,268	4,180
31,300	31,350	3,554	3,348	3,554	3,466	34,300	34,350	3,914	3,708	3,914	3,826	37,300	37,350	4,274	4,068	4,274	4,186
31,350	31,400	3,560	3,354	3,560	3,472	34,350	34,400	3,920	3,714	3,920	3,832	37,350	37,400	4,280	4,074	4,280	4,192
31,400	31,450	3,566	3,360	3,566	3,478	34,400	34,450	3,926	3,720	3,926	3,838	37,400	37,450	4,286	4,080	4,286	4,198
31,450	31,500	3,572	3,366	3,572	3,484	34,450	34,500	3,932	3,726	3,932	3,844	37,450	37,500	4,292	4,086	4,292	4,204
31,500	31,550	3,578	3,372	3,578	3,490	34,500	34,550	3,938	3,732	3,938	3,850	37,500	37,550	4,298	4,092	4,298	4,210
31,550	31,600	3,584	3,378	3,584	3,496	34,550	34,600	3,944	3,738	3,944	3,856	37,550	37,600	4,304	4,098	4,304	4,216
31,600	31,650	3,590	3,384	3,590	3,502	34,600	34,650	3,950	3,744	3,950	3,862	37,600	37,650	4,310	4,104	4,310	4,222
31,650	31,700	3,596	3,390	3,596	3,508	34,650	34,700	3,956	3,750	3,956	3,868	37,650	37,700	4,316	4,110	4,316	4,228
31,700	31,750	3,602	3,396	3,602	3,514	34,700	34,750	3,962	3,756	3,962	3,874	37,700	37,750	4,322	4,116	4,322	4,234
31,750	31,800	3,608	3,402	3,608	3,520	34,750	34,800	3,968	3,762	3,968	3,880	37,750	37,800	4,328	4,122	4,328	4,240
31,800	31,850	3,614	3,408	3,614	3,526	34,800	34,850	3,974	3,768	3,974	3,886	37,800	37,850	4,334	4,128	4,334	4,246
31,850	31,900	3,620	3,414	3,620	3,532	34,850	34,900	3,980	3,774	3,980	3,892	37,850	37,900	4,340	4,134	4,340	4,252
31,900	31,950	3,626	3,420	3,626	3,538	34,900	34,950	3,986	3,780	3,986	3,898	37,900	37,950	4,346	4,140	4,346	4,258
31,950	32,000	3,632	3,426	3,632	3,544	34,950	35,000	3,992	3,786	3,992	3,904	37,950	38,000	4,352	4,146	4,352	4,264
32,000						**35,000**						**38,000**					
32,000	32,050	3,638	3,432	3,638	3,550	35,000	35,050	3,998	3,792	3,998	3,910	38,000	38,050	4,358	4,152	4,358	4,270
32,050	32,100	3,644	3,438	3,644	3,556	35,050	35,100	4,004	3,798	4,004	3,916	38,050	38,100	4,364	4,158	4,364	4,276
32,100	32,150	3,650	3,444	3,650	3,562	35,100	35,150	4,010	3,804	4,010	3,922	38,100	38,150	4,370	4,164	4,370	4,282
32,150	32,200	3,656	3,450	3,656	3,568	35,150	35,200	4,016	3,810	4,016	3,928	38,150	38,200	4,376	4,170	4,376	4,288
32,200	32,250	3,662	3,456	3,662	3,574	35,200	35,250	4,022	3,816	4,022	3,934	38,200	38,250	4,382	4,176	4,382	4,294
32,250	32,300	3,668	3,462	3,668	3,580	35,250	35,300	4,028	3,822	4,028	3,940	38,250	38,300	4,388	4,182	4,388	4,300
32,300	32,350	3,674	3,468	3,674	3,586	35,300	35,350	4,034	3,828	4,034	3,946	38,300	38,350	4,394	4,188	4,394	4,306
32,350	32,400	3,680	3,474	3,680	3,592	35,350	35,400	4,040	3,834	4,040	3,952	38,350	38,400	4,400	4,194	4,400	4,312
32,400	32,450	3,686	3,480	3,686	3,598	35,400	35,450	4,046	3,840	4,046	3,958	38,400	38,450	4,406	4,200	4,406	4,318
32,450	32,500	3,692	3,486	3,692	3,604	35,450	35,500	4,052	3,846	4,052	3,964	38,450	38,500	4,412	4,206	4,412	4,324
32,500	32,550	3,698	3,492	3,698	3,610	35,500	35,550	4,058	3,852	4,058	3,970	38,500	38,550	4,418	4,212	4,418	4,330
32,550	32,600	3,704	3,498	3,704	3,616	35,550	35,600	4,064	3,858	4,064	3,976	38,550	38,600	4,424	4,218	4,424	4,336
32,600	32,650	3,710	3,504	3,710	3,622	35,600	35,650	4,070	3,864	4,070	3,982	38,600	38,650	4,430	4,224	4,430	4,342
32,650	32,700	3,716	3,510	3,716	3,628	35,650	35,700	4,076	3,870	4,076	3,988	38,650	38,700	4,436	4,230	4,436	4,348
32,700	32,750	3,722	3,516	3,722	3,634	35,700	35,750	4,082	3,876	4,082	3,994	38,700	38,750	4,442	4,236	4,442	4,354
32,750	32,800	3,728	3,522	3,728	3,640	35,750	35,800	4,088	3,882	4,088	4,000	38,750	38,800	4,448	4,242	4,448	4,360
32,800	32,850	3,734	3,528	3,734	3,646	35,800	35,850	4,094	3,888	4,094	4,006	38,800	38,850	4,454	4,248	4,454	4,366
32,850	32,900	3,740	3,534	3,740	3,652	35,850	35,900	4,100	3,894	4,100	4,012	38,850	38,900	4,460	4,254	4,460	4,372
32,900	32,950	3,746	3,540	3,746	3,658	35,900	35,950	4,106	3,900	4,106	4,018	38,900	38,950	4,466	4,260	4,466	4,378
32,950	33,000	3,752	3,546	3,752	3,664	35,950	36,000	4,112	3,906	4,112	4,024	38,950	39,000	4,472	4,266	4,472	4,384

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
39,000						**42,000**						**45,000**					
39,000	39,050	4,478	4,272	4,478	4,390	42,000	42,050	4,863	4,632	4,863	4,750	45,000	45,050	5,523	4,992	5,523	5,110
39,050	39,100	4,484	4,278	4,484	4,396	42,050	42,100	4,874	4,638	4,874	4,756	45,050	45,100	5,534	4,998	5,534	5,116
39,100	39,150	4,490	4,284	4,490	4,402	42,100	42,150	4,885	4,644	4,885	4,762	45,100	45,150	5,545	5,004	5,545	5,122
39,150	39,200	4,496	4,290	4,496	4,408	42,150	42,200	4,896	4,650	4,896	4,768	45,150	45,200	5,556	5,010	5,556	5,128
39,200	39,250	4,502	4,296	4,502	4,414	42,200	42,250	4,907	4,656	4,907	4,774	45,200	45,250	5,567	5,016	5,567	5,134
39,250	39,300	4,508	4,302	4,508	4,420	42,250	42,300	4,918	4,662	4,918	4,780	45,250	45,300	5,578	5,022	5,578	5,140
39,300	39,350	4,514	4,308	4,514	4,426	42,300	42,350	4,929	4,668	4,929	4,786	45,300	45,350	5,589	5,028	5,589	5,146
39,350	39,400	4,520	4,314	4,520	4,432	42,350	42,400	4,940	4,674	4,940	4,792	45,350	45,400	5,600	5,034	5,600	5,152
39,400	39,450	4,526	4,320	4,526	4,438	42,400	42,450	4,951	4,680	4,951	4,798	45,400	45,450	5,611	5,040	5,611	5,158
39,450	39,500	4,532	4,326	4,532	4,444	42,450	42,500	4,962	4,686	4,962	4,804	45,450	45,500	5,622	5,046	5,622	5,164
39,500	39,550	4,538	4,332	4,538	4,450	42,500	42,550	4,973	4,692	4,973	4,810	45,500	45,550	5,633	5,052	5,633	5,170
39,550	39,600	4,544	4,338	4,544	4,456	42,550	42,600	4,984	4,698	4,984	4,816	45,550	45,600	5,644	5,058	5,644	5,176
39,600	39,650	4,550	4,344	4,550	4,462	42,600	42,650	4,995	4,704	4,995	4,822	45,600	45,650	5,655	5,064	5,655	5,182
39,650	39,700	4,556	4,350	4,556	4,468	42,650	42,700	5,006	4,710	5,006	4,828	45,650	45,700	5,666	5,070	5,666	5,188
39,700	39,750	4,562	4,356	4,562	4,474	42,700	42,750	5,017	4,716	5,017	4,834	45,700	45,750	5,677	5,076	5,677	5,194
39,750	39,800	4,568	4,362	4,568	4,480	42,750	42,800	5,028	4,722	5,028	4,840	45,750	45,800	5,688	5,082	5,688	5,200
39,800	39,850	4,574	4,368	4,574	4,486	42,800	42,850	5,039	4,728	5,039	4,846	45,800	45,850	5,699	5,088	5,699	5,206
39,850	39,900	4,580	4,374	4,580	4,492	42,850	42,900	5,050	4,734	5,050	4,852	45,850	45,900	5,710	5,094	5,710	5,212
39,900	39,950	4,586	4,380	4,586	4,498	42,900	42,950	5,061	4,740	5,061	4,858	45,900	45,950	5,721	5,100	5,721	5,218
39,950	40,000	4,592	4,386	4,592	4,504	42,950	43,000	5,072	4,746	5,072	4,864	45,950	46,000	5,732	5,106	5,732	5,224
40,000						**43,000**						**46,000**					
40,000	40,050	4,598	4,392	4,598	4,510	43,000	43,050	5,083	4,752	5,083	4,870	46,000	46,050	5,743	5,112	5,743	5,230
40,050	40,100	4,604	4,398	4,604	4,516	43,050	43,100	5,094	4,758	5,094	4,876	46,050	46,100	5,754	5,118	5,754	5,236
40,100	40,150	4,610	4,404	4,610	4,522	43,100	43,150	5,105	4,764	5,105	4,882	46,100	46,150	5,765	5,124	5,765	5,242
40,150	40,200	4,616	4,410	4,616	4,528	43,150	43,200	5,116	4,770	5,116	4,888	46,150	46,200	5,776	5,130	5,776	5,248
40,200	40,250	4,622	4,416	4,622	4,534	43,200	43,250	5,127	4,776	5,127	4,894	46,200	46,250	5,787	5,136	5,787	5,254
40,250	40,300	4,628	4,422	4,628	4,540	43,250	43,300	5,138	4,782	5,138	4,900	46,250	46,300	5,798	5,142	5,798	5,260
40,300	40,350	4,634	4,428	4,634	4,546	43,300	43,350	5,149	4,788	5,149	4,906	46,300	46,350	5,809	5,148	5,809	5,266
40,350	40,400	4,640	4,434	4,640	4,552	43,350	43,400	5,160	4,794	5,160	4,912	46,350	46,400	5,820	5,154	5,820	5,272
40,400	40,450	4,646	4,440	4,646	4,558	43,400	43,450	5,171	4,800	5,171	4,918	46,400	46,450	5,831	5,160	5,831	5,278
40,450	40,500	4,652	4,446	4,652	4,564	43,450	43,500	5,182	4,806	5,182	4,924	46,450	46,500	5,842	5,166	5,842	5,284
40,500	40,550	4,658	4,452	4,658	4,570	43,500	43,550	5,193	4,812	5,193	4,930	46,500	46,550	5,853	5,172	5,853	5,290
40,550	40,600	4,664	4,458	4,664	4,576	43,550	43,600	5,204	4,818	5,204	4,936	46,550	46,600	5,864	5,178	5,864	5,296
40,600	40,650	4,670	4,464	4,670	4,582	43,600	43,650	5,215	4,824	5,215	4,942	46,600	46,650	5,875	5,184	5,875	5,302
40,650	40,700	4,676	4,470	4,676	4,588	43,650	43,700	5,226	4,830	5,226	4,948	46,650	46,700	5,886	5,190	5,886	5,308
40,700	40,750	4,682	4,476	4,682	4,594	43,700	43,750	5,237	4,836	5,237	4,954	46,700	46,750	5,897	5,196	5,897	5,314
40,750	40,800	4,688	4,482	4,688	4,600	43,750	43,800	5,248	4,842	5,248	4,960	46,750	46,800	5,908	5,202	5,908	5,320
40,800	40,850	4,694	4,488	4,694	4,606	43,800	43,850	5,259	4,848	5,259	4,966	46,800	46,850	5,919	5,208	5,919	5,326
40,850	40,900	4,700	4,494	4,700	4,612	43,850	43,900	5,270	4,854	5,270	4,972	46,850	46,900	5,930	5,214	5,930	5,332
40,900	40,950	4,706	4,500	4,706	4,618	43,900	43,950	5,281	4,860	5,281	4,978	46,900	46,950	5,941	5,220	5,941	5,338
40,950	41,000	4,712	4,506	4,712	4,624	43,950	44,000	5,292	4,866	5,292	4,984	46,950	47,000	5,952	5,226	5,952	5,344
41,000						**44,000**						**47,000**					
41,000	41,050	4,718	4,512	4,718	4,630	44,000	44,050	5,303	4,872	5,303	4,990	47,000	47,050	5,963	5,232	5,963	5,350
41,050	41,100	4,724	4,518	4,724	4,636	44,050	44,100	5,314	4,878	5,314	4,996	47,050	47,100	5,974	5,238	5,974	5,356
41,100	41,150	4,730	4,524	4,730	4,642	44,100	44,150	5,325	4,884	5,325	5,002	47,100	47,150	5,985	5,244	5,985	5,362
41,150	41,200	4,736	4,530	4,736	4,648	44,150	44,200	5,336	4,890	5,336	5,008	47,150	47,200	5,996	5,250	5,996	5,368
41,200	41,250	4,742	4,536	4,742	4,654	44,200	44,250	5,347	4,896	5,347	5,014	47,200	47,250	6,007	5,256	6,007	5,374
41,250	41,300	4,748	4,542	4,748	4,660	44,250	44,300	5,358	4,902	5,358	5,020	47,250	47,300	6,018	5,262	6,018	5,380
41,300	41,350	4,754	4,548	4,754	4,666	44,300	44,350	5,369	4,908	5,369	5,026	47,300	47,350	6,029	5,268	6,029	5,386
41,350	41,400	4,760	4,554	4,760	4,672	44,350	44,400	5,380	4,914	5,380	5,032	47,350	47,400	6,040	5,274	6,040	5,392
41,400	41,450	4,766	4,560	4,766	4,678	44,400	44,450	5,391	4,920	5,391	5,038	47,400	47,450	6,051	5,280	6,051	5,398
41,450	41,500	4,772	4,566	4,772	4,684	44,450	44,500	5,402	4,926	5,402	5,044	47,450	47,500	6,062	5,286	6,062	5,404
41,500	41,550	4,778	4,572	4,778	4,690	44,500	44,550	5,413	4,932	5,413	5,050	47,500	47,550	6,073	5,292	6,073	5,410
41,550	41,600	4,784	4,578	4,784	4,696	44,550	44,600	5,424	4,938	5,424	5,056	47,550	47,600	6,084	5,298	6,084	5,416
41,600	41,650	4,790	4,584	4,790	4,702	44,600	44,650	5,435	4,944	5,435	5,062	47,600	47,650	6,095	5,304	6,095	5,422
41,650	41,700	4,796	4,590	4,796	4,708	44,650	44,700	5,446	4,950	5,446	5,068	47,650	47,700	6,106	5,310	6,106	5,428
41,700	41,750	4,802	4,596	4,802	4,714	44,700	44,750	5,457	4,956	5,457	5,074	47,700	47,750	6,117	5,316	6,117	5,434
41,750	41,800	4,808	4,602	4,808	4,720	44,750	44,800	5,468	4,962	5,468	5,080	47,750	47,800	6,128	5,322	6,128	5,440
41,800	41,850	4,819	4,608	4,819	4,726	44,800	44,850	5,479	4,968	5,479	5,086	47,800	47,850	6,139	5,328	6,139	5,446
41,850	41,900	4,830	4,614	4,830	4,732	44,850	44,900	5,490	4,974	5,490	5,092	47,850	47,900	6,150	5,334	6,150	5,452
41,900	41,950	4,841	4,620	4,841	4,738	44,900	44,950	5,501	4,980	5,501	5,098	47,900	47,950	6,161	5,340	6,161	5,458
41,950	42,000	4,852	4,626	4,852	4,744	44,950	45,000	5,512	4,986	5,512	5,104	47,950	48,000	6,172	5,346	6,172	5,464

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
48,000						**51,000**						**54,000**					
48,000	48,050	6,183	5,352	6,183	5,470	51,000	51,050	6,843	5,712	6,843	5,830	54,000	54,050	7,503	6,072	7,503	6,190
48,050	48,100	6,194	5,358	6,194	5,476	51,050	51,100	6,854	5,718	6,854	5,836	54,050	54,100	7,514	6,078	7,514	6,196
48,100	48,150	6,205	5,364	6,205	5,482	51,100	51,150	6,865	5,724	6,865	5,842	54,100	54,150	7,525	6,084	7,525	6,202
48,150	48,200	6,216	5,370	6,216	5,488	51,150	51,200	6,876	5,730	6,876	5,848	54,150	54,200	7,536	6,090	7,536	6,208
48,200	48,250	6,227	5,376	6,227	5,494	51,200	51,250	6,887	5,736	6,887	5,854	54,200	54,250	7,547	6,096	7,547	6,214
48,250	48,300	6,238	5,382	6,238	5,500	51,250	51,300	6,898	5,742	6,898	5,860	54,250	54,300	7,558	6,102	7,558	6,220
48,300	48,350	6,249	5,388	6,249	5,506	51,300	51,350	6,909	5,748	6,909	5,866	54,300	54,350	7,569	6,108	7,569	6,226
48,350	48,400	6,260	5,394	6,260	5,512	51,350	51,400	6,920	5,754	6,920	5,872	54,350	54,400	7,580	6,114	7,580	6,232
48,400	48,450	6,271	5,400	6,271	5,518	51,400	51,450	6,931	5,760	6,931	5,878	54,400	54,450	7,591	6,120	7,591	6,238
48,450	48,500	6,282	5,406	6,282	5,524	51,450	51,500	6,942	5,766	6,942	5,884	54,450	54,500	7,602	6,126	7,602	6,244
48,500	48,550	6,293	5,412	6,293	5,530	51,500	51,550	6,953	5,772	6,953	5,890	54,500	54,550	7,613	6,132	7,613	6,250
48,550	48,600	6,304	5,418	6,304	5,536	51,550	51,600	6,964	5,778	6,964	5,896	54,550	54,600	7,624	6,138	7,624	6,256
48,600	48,650	6,315	5,424	6,315	5,542	51,600	51,650	6,975	5,784	6,975	5,902	54,600	54,650	7,635	6,144	7,635	6,262
48,650	48,700	6,326	5,430	6,326	5,548	51,650	51,700	6,986	5,790	6,986	5,908	54,650	54,700	7,646	6,150	7,646	6,268
48,700	48,750	6,337	5,436	6,337	5,554	51,700	51,750	6,997	5,796	6,997	5,914	54,700	54,750	7,657	6,156	7,657	6,274
48,750	48,800	6,348	5,442	6,348	5,560	51,750	51,800	7,008	5,802	7,008	5,920	54,750	54,800	7,668	6,162	7,668	6,280
48,800	48,850	6,359	5,448	6,359	5,566	51,800	51,850	7,019	5,808	7,019	5,926	54,800	54,850	7,679	6,168	7,679	6,286
48,850	48,900	6,370	5,454	6,370	5,572	51,850	51,900	7,030	5,814	7,030	5,932	54,850	54,900	7,690	6,174	7,690	6,292
48,900	48,950	6,381	5,460	6,381	5,578	51,900	51,950	7,041	5,820	7,041	5,938	54,900	54,950	7,701	6,180	7,701	6,298
48,950	49,000	6,392	5,466	6,392	5,584	51,950	52,000	7,052	5,826	7,052	5,944	54,950	55,000	7,712	6,186	7,712	6,304
49,000						**52,000**						**55,000**					
49,000	49,050	6,403	5,472	6,403	5,590	52,000	52,050	7,063	5,832	7,063	5,950	55,000	55,050	7,723	6,192	7,723	6,310
49,050	49,100	6,414	5,478	6,414	5,596	52,050	52,100	7,074	5,838	7,074	5,956	55,050	55,100	7,734	6,198	7,734	6,316
49,100	49,150	6,425	5,484	6,425	5,602	52,100	52,150	7,085	5,844	7,085	5,962	55,100	55,150	7,745	6,204	7,745	6,322
49,150	49,200	6,436	5,490	6,436	5,608	52,150	52,200	7,096	5,850	7,096	5,968	55,150	55,200	7,756	6,210	7,756	6,328
49,200	49,250	6,447	5,496	6,447	5,614	52,200	52,250	7,107	5,856	7,107	5,974	55,200	55,250	7,767	6,216	7,767	6,334
49,250	49,300	6,458	5,502	6,458	5,620	52,250	52,300	7,118	5,862	7,118	5,980	55,250	55,300	7,778	6,222	7,778	6,340
49,300	49,350	6,469	5,508	6,469	5,626	52,300	52,350	7,129	5,868	7,129	5,986	55,300	55,350	7,789	6,228	7,789	6,346
49,350	49,400	6,480	5,514	6,480	5,632	52,350	52,400	7,140	5,874	7,140	5,992	55,350	55,400	7,800	6,234	7,800	6,352
49,400	49,450	6,491	5,520	6,491	5,638	52,400	52,450	7,151	5,880	7,151	5,998	55,400	55,450	7,811	6,240	7,811	6,358
49,450	49,500	6,502	5,526	6,502	5,644	52,450	52,500	7,162	5,886	7,162	6,004	55,450	55,500	7,822	6,246	7,822	6,364
49,500	49,550	6,513	5,532	6,513	5,650	52,500	52,550	7,173	5,892	7,173	6,010	55,500	55,550	7,833	6,252	7,833	6,370
49,550	49,600	6,524	5,538	6,524	5,656	52,550	52,600	7,184	5,898	7,184	6,016	55,550	55,600	7,844	6,258	7,844	6,376
49,600	49,650	6,535	5,544	6,535	5,662	52,600	52,650	7,195	5,904	7,195	6,022	55,600	55,650	7,855	6,264	7,855	6,382
49,650	49,700	6,546	5,550	6,546	5,668	52,650	52,700	7,206	5,910	7,206	6,028	55,650	55,700	7,866	6,270	7,866	6,388
49,700	49,750	6,557	5,556	6,557	5,674	52,700	52,750	7,217	5,916	7,217	6,034	55,700	55,750	7,877	6,276	7,877	6,394
49,750	49,800	6,568	5,562	6,568	5,680	52,750	52,800	7,228	5,922	7,228	6,040	55,750	55,800	7,888	6,282	7,888	6,400
49,800	49,850	6,579	5,568	6,579	5,686	52,800	52,850	7,239	5,928	7,239	6,046	55,800	55,850	7,899	6,288	7,899	6,406
49,850	49,900	6,590	5,574	6,590	5,692	52,850	52,900	7,250	5,934	7,250	6,052	55,850	55,900	7,910	6,294	7,910	6,412
49,900	49,950	6,601	5,580	6,601	5,698	52,900	52,950	7,261	5,940	7,261	6,058	55,900	55,950	7,921	6,300	7,921	6,421
49,950	50,000	6,612	5,586	6,612	5,704	52,950	53,000	7,272	5,946	7,272	6,064	55,950	56,000	7,932	6,306	7,932	6,432
50,000						**53,000**						**56,000**					
50,000	50,050	6,623	5,592	6,623	5,710	53,000	53,050	7,283	5,952	7,283	6,070	56,000	56,050	7,943	6,312	7,943	6,443
50,050	50,100	6,634	5,598	6,634	5,716	53,050	53,100	7,294	5,958	7,294	6,076	56,050	56,100	7,954	6,318	7,954	6,454
50,100	50,150	6,645	5,604	6,645	5,722	53,100	53,150	7,305	5,964	7,305	6,082	56,100	56,150	7,965	6,324	7,965	6,465
50,150	50,200	6,656	5,610	6,656	5,728	53,150	53,200	7,316	5,970	7,316	6,088	56,150	56,200	7,976	6,330	7,976	6,476
50,200	50,250	6,667	5,616	6,667	5,734	53,200	53,250	7,327	5,976	7,327	6,094	56,200	56,250	7,987	6,336	7,987	6,487
50,250	50,300	6,678	5,622	6,678	5,740	53,250	53,300	7,338	5,982	7,338	6,100	56,250	56,300	7,998	6,342	7,998	6,498
50,300	50,350	6,689	5,628	6,689	5,746	53,300	53,350	7,349	5,988	7,349	6,106	56,300	56,350	8,009	6,348	8,009	6,509
50,350	50,400	6,700	5,634	6,700	5,752	53,350	53,400	7,360	5,994	7,360	6,112	56,350	56,400	8,020	6,354	8,020	6,520
50,400	50,450	6,711	5,640	6,711	5,758	53,400	53,450	7,371	6,000	7,371	6,118	56,400	56,450	8,031	6,360	8,031	6,531
50,450	50,500	6,722	5,646	6,722	5,764	53,450	53,500	7,382	6,006	7,382	6,124	56,450	56,500	8,042	6,366	8,042	6,542
50,500	50,550	6,733	5,652	6,733	5,770	53,500	53,550	7,393	6,012	7,393	6,130	56,500	56,550	8,053	6,372	8,053	6,553
50,550	50,600	6,744	5,658	6,744	5,776	53,550	53,600	7,404	6,018	7,404	6,136	56,550	56,600	8,064	6,378	8,064	6,564
50,600	50,650	6,755	5,664	6,755	5,782	53,600	53,650	7,415	6,024	7,415	6,142	56,600	56,650	8,075	6,384	8,075	6,575
50,650	50,700	6,766	5,670	6,766	5,788	53,650	53,700	7,426	6,030	7,426	6,148	56,650	56,700	8,086	6,390	8,086	6,586
50,700	50,750	6,777	5,676	6,777	5,794	53,700	53,750	7,437	6,036	7,437	6,154	56,700	56,750	8,097	6,396	8,097	6,597
50,750	50,800	6,788	5,682	6,788	5,800	53,750	53,800	7,448	6,042	7,448	6,160	56,750	56,800	8,108	6,402	8,108	6,608
50,800	50,850	6,799	5,688	6,799	5,806	53,800	53,850	7,459	6,048	7,459	6,166	56,800	56,850	8,119	6,408	8,119	6,619
50,850	50,900	6,810	5,694	6,810	5,812	53,850	53,900	7,470	6,054	7,470	6,172	56,850	56,900	8,130	6,414	8,130	6,630
50,900	50,950	6,821	5,700	6,821	5,818	53,900	53,950	7,481	6,060	7,481	6,178	56,900	56,950	8,141	6,420	8,141	6,641
50,950	51,000	6,832	5,706	6,832	5,824	53,950	54,000	7,492	6,066	7,492	6,184	56,950	57,000	8,152	6,426	8,152	6,652

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
57,000						**60,000**						**63,000**					
57,000	57,050	8,163	6,432	8,163	6,663	60,000	60,050	8,823	6,792	8,823	7,323	63,000	63,050	9,483	7,152	9,483	7,983
57,050	57,100	8,174	6,438	8,174	6,674	60,050	60,100	8,834	6,798	8,834	7,334	63,050	63,100	9,494	7,158	9,494	7,994
57,100	57,150	8,185	6,444	8,185	6,685	60,100	60,150	8,845	6,804	8,845	7,345	63,100	63,150	9,505	7,164	9,505	8,005
57,150	57,200	8,196	6,450	8,196	6,696	60,150	60,200	8,856	6,810	8,856	7,356	63,150	63,200	9,516	7,170	9,516	8,016
57,200	57,250	8,207	6,456	8,207	6,707	60,200	60,250	8,867	6,816	8,867	7,367	63,200	63,250	9,527	7,176	9,527	8,027
57,250	57,300	8,218	6,462	8,218	6,718	60,250	60,300	8,878	6,822	8,878	7,378	63,250	63,300	9,538	7,182	9,538	8,038
57,300	57,350	8,229	6,468	8,229	6,729	60,300	60,350	8,889	6,828	8,889	7,389	63,300	63,350	9,549	7,188	9,549	8,049
57,350	57,400	8,240	6,474	8,240	6,740	60,350	60,400	8,900	6,834	8,900	7,400	63,350	63,400	9,560	7,194	9,560	8,060
57,400	57,450	8,251	6,480	8,251	6,751	60,400	60,450	8,911	6,840	8,911	7,411	63,400	63,450	9,571	7,200	9,571	8,071
57,450	57,500	8,262	6,486	8,262	6,762	60,450	60,500	8,922	6,846	8,922	7,422	63,450	63,500	9,582	7,206	9,582	8,082
57,500	57,550	8,273	6,492	8,273	6,773	60,500	60,550	8,933	6,852	8,933	7,433	63,500	63,550	9,593	7,212	9,593	8,093
57,550	57,600	8,284	6,498	8,284	6,784	60,550	60,600	8,944	6,858	8,944	7,444	63,550	63,600	9,604	7,218	9,604	8,104
57,600	57,650	8,295	6,504	8,295	6,795	60,600	60,650	8,955	6,864	8,955	7,455	63,600	63,650	9,615	7,224	9,615	8,115
57,650	57,700	8,306	6,510	8,306	6,806	60,650	60,700	8,966	6,870	8,966	7,466	63,650	63,700	9,626	7,230	9,626	8,126
57,700	57,750	8,317	6,516	8,317	6,817	60,700	60,750	8,977	6,876	8,977	7,477	63,700	63,750	9,637	7,236	9,637	8,137
57,750	57,800	8,328	6,522	8,328	6,828	60,750	60,800	8,988	6,882	8,988	7,488	63,750	63,800	9,648	7,242	9,648	8,148
57,800	57,850	8,339	6,528	8,339	6,839	60,800	60,850	8,999	6,888	8,999	7,499	63,800	63,850	9,659	7,248	9,659	8,159
57,850	57,900	8,350	6,534	8,350	6,850	60,850	60,900	9,010	6,894	9,010	7,510	63,850	63,900	9,670	7,254	9,670	8,170
57,900	57,950	8,361	6,540	8,361	6,861	60,900	60,950	9,021	6,900	9,021	7,521	63,900	63,950	9,681	7,260	9,681	8,181
57,950	58,000	8,372	6,546	8,372	6,872	60,950	61,000	9,032	6,906	9,032	7,532	63,950	64,000	9,692	7,266	9,692	8,192
58,000						**61,000**						**64,000**					
58,000	58,050	8,383	6,552	8,383	6,883	61,000	61,050	9,043	6,912	9,043	7,543	64,000	64,050	9,703	7,272	9,703	8,203
58,050	58,100	8,394	6,558	8,394	6,894	61,050	61,100	9,054	6,918	9,054	7,554	64,050	64,100	9,714	7,278	9,714	8,214
58,100	58,150	8,405	6,564	8,405	6,905	61,100	61,150	9,065	6,924	9,065	7,565	64,100	64,150	9,725	7,284	9,725	8,225
58,150	58,200	8,416	6,570	8,416	6,916	61,150	61,200	9,076	6,930	9,076	7,576	64,150	64,200	9,736	7,290	9,736	8,236
58,200	58,250	8,427	6,576	8,427	6,927	61,200	61,250	9,087	6,936	9,087	7,587	64,200	64,250	9,747	7,296	9,747	8,247
58,250	58,300	8,438	6,582	8,438	6,938	61,250	61,300	9,098	6,942	9,098	7,598	64,250	64,300	9,758	7,302	9,758	8,258
58,300	58,350	8,449	6,588	8,449	6,949	61,300	61,350	9,109	6,948	9,109	7,609	64,300	64,350	9,769	7,308	9,769	8,269
58,350	58,400	8,460	6,594	8,460	6,960	61,350	61,400	9,120	6,954	9,120	7,620	64,350	64,400	9,780	7,314	9,780	8,280
58,400	58,450	8,471	6,600	8,471	6,971	61,400	61,450	9,131	6,960	9,131	7,631	64,400	64,450	9,791	7,320	9,791	8,291
58,450	58,500	8,482	6,606	8,482	6,982	61,450	61,500	9,142	6,966	9,142	7,642	64,450	64,500	9,802	7,326	9,802	8,302
58,500	58,550	8,493	6,612	8,493	6,993	61,500	61,550	9,153	6,972	9,153	7,653	64,500	64,550	9,813	7,332	9,813	8,313
58,550	58,600	8,504	6,618	8,504	7,004	61,550	61,600	9,164	6,978	9,164	7,664	64,550	64,600	9,824	7,338	9,824	8,324
58,600	58,650	8,515	6,624	8,515	7,015	61,600	61,650	9,175	6,984	9,175	7,675	64,600	64,650	9,835	7,344	9,835	8,335
58,650	58,700	8,526	6,630	8,526	7,026	61,650	61,700	9,186	6,990	9,186	7,686	64,650	64,700	9,846	7,350	9,846	8,346
58,700	58,750	8,537	6,636	8,537	7,037	61,700	61,750	9,197	6,996	9,197	7,697	64,700	64,750	9,857	7,356	9,857	8,357
58,750	58,800	8,548	6,642	8,548	7,048	61,750	61,800	9,208	7,002	9,208	7,708	64,750	64,800	9,868	7,362	9,868	8,368
58,800	58,850	8,559	6,648	8,559	7,059	61,800	61,850	9,219	7,008	9,219	7,719	64,800	64,850	9,879	7,368	9,879	8,379
58,850	58,900	8,570	6,654	8,570	7,070	61,850	61,900	9,230	7,014	9,230	7,730	64,850	64,900	9,890	7,374	9,890	8,390
58,900	58,950	8,581	6,660	8,581	7,081	61,900	61,950	9,241	7,020	9,241	7,741	64,900	64,950	9,901	7,380	9,901	8,401
58,950	59,000	8,592	6,666	8,592	7,092	61,950	62,000	9,252	7,026	9,252	7,752	64,950	65,000	9,912	7,386	9,912	8,412
59,000						**62,000**						**65,000**					
59,000	59,050	8,603	6,672	8,603	7,103	62,000	62,050	9,263	7,032	9,263	7,763	65,000	65,050	9,923	7,392	9,923	8,423
59,050	59,100	8,614	6,678	8,614	7,114	62,050	62,100	9,274	7,038	9,274	7,774	65,050	65,100	9,934	7,398	9,934	8,434
59,100	59,150	8,625	6,684	8,625	7,125	62,100	62,150	9,285	7,044	9,285	7,785	65,100	65,150	9,945	7,404	9,945	8,445
59,150	59,200	8,636	6,690	8,636	7,136	62,150	62,200	9,296	7,050	9,296	7,796	65,150	65,200	9,956	7,410	9,956	8,456
59,200	59,250	8,647	6,696	8,647	7,147	62,200	62,250	9,307	7,056	9,307	7,807	65,200	65,250	9,967	7,416	9,967	8,467
59,250	59,300	8,658	6,702	8,658	7,158	62,250	62,300	9,318	7,062	9,318	7,818	65,250	65,300	9,978	7,422	9,978	8,478
59,300	59,350	8,669	6,708	8,669	7,169	62,300	62,350	9,329	7,068	9,329	7,829	65,300	65,350	9,989	7,428	9,989	8,489
59,350	59,400	8,680	6,714	8,680	7,180	62,350	62,400	9,340	7,074	9,340	7,840	65,350	65,400	10,000	7,434	10,000	8,500
59,400	59,450	8,691	6,720	8,691	7,191	62,400	62,450	9,351	7,080	9,351	7,851	65,400	65,450	10,011	7,440	10,011	8,511
59,450	59,500	8,702	6,726	8,702	7,202	62,450	62,500	9,362	7,086	9,362	7,862	65,450	65,500	10,022	7,446	10,022	8,522
59,500	59,550	8,713	6,732	8,713	7,213	62,500	62,550	9,373	7,092	9,373	7,873	65,500	65,550	10,033	7,452	10,033	8,533
59,550	59,600	8,724	6,738	8,724	7,224	62,550	62,600	9,384	7,098	9,384	7,884	65,550	65,600	10,044	7,458	10,044	8,544
59,600	59,650	8,735	6,744	8,735	7,235	62,600	62,650	9,395	7,104	9,395	7,895	65,600	65,650	10,055	7,464	10,055	8,555
59,650	59,700	8,746	6,750	8,746	7,246	62,650	62,700	9,406	7,110	9,406	7,906	65,650	65,700	10,066	7,470	10,066	8,566
59,700	59,750	8,757	6,756	8,757	7,257	62,700	62,750	9,417	7,116	9,417	7,917	65,700	65,750	10,077	7,476	10,077	8,577
59,750	59,800	8,768	6,762	8,768	7,268	62,750	62,800	9,428	7,122	9,428	7,928	65,750	65,800	10,088	7,482	10,088	8,588
59,800	59,850	8,779	6,768	8,779	7,279	62,800	62,850	9,439	7,128	9,439	7,939	65,800	65,850	10,099	7,488	10,099	8,599
59,850	59,900	8,790	6,774	8,790	7,290	62,850	62,900	9,450	7,134	9,450	7,950	65,850	65,900	10,110	7,494	10,110	8,610
59,900	59,950	8,801	6,780	8,801	7,301	62,900	62,950	9,461	7,140	9,461	7,961	65,900	65,950	10,121	7,500	10,121	8,621
59,950	60,000	8,812	6,786	8,812	7,312	62,950	63,000	9,472	7,146	9,472	7,972	65,950	66,000	10,132	7,506	10,132	8,632

(Continued)

* This column must also be used by a qualifying surviving spouse.

2022 Tax Table — *Continued*

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
66,000						**69,000**						**72,000**					
66,000	66,050	10,143	7,512	10,143	8,643	69,000	69,050	10,803	7,872	10,803	9,303	72,000	72,050	11,463	8,232	11,463	9,963
66,050	66,100	10,154	7,518	10,154	8,654	69,050	69,100	10,814	7,878	10,814	9,314	72,050	72,100	11,474	8,238	11,474	9,974
66,100	66,150	10,165	7,524	10,165	8,665	69,100	69,150	10,825	7,884	10,825	9,325	72,100	72,150	11,485	8,244	11,485	9,985
66,150	66,200	10,176	7,530	10,176	8,676	69,150	69,200	10,836	7,890	10,836	9,336	72,150	72,200	11,496	8,250	11,496	9,996
66,200	66,250	10,187	7,536	10,187	8,687	69,200	69,250	10,847	7,896	10,847	9,347	72,200	72,250	11,507	8,256	11,507	10,007
66,250	66,300	10,198	7,542	10,198	8,698	69,250	69,300	10,858	7,902	10,858	9,358	72,250	72,300	11,518	8,262	11,518	10,018
66,300	66,350	10,209	7,548	10,209	8,709	69,300	69,350	10,869	7,908	10,869	9,369	72,300	72,350	11,529	8,268	11,529	10,029
66,350	66,400	10,220	7,554	10,220	8,720	69,350	69,400	10,880	7,914	10,880	9,380	72,350	72,400	11,540	8,274	11,540	10,040
66,400	66,450	10,231	7,560	10,231	8,731	69,400	69,450	10,891	7,920	10,891	9,391	72,400	72,450	11,551	8,280	11,551	10,051
66,450	66,500	10,242	7,566	10,242	8,742	69,450	69,500	10,902	7,926	10,902	9,402	72,450	72,500	11,562	8,286	11,562	10,062
66,500	66,550	10,253	7,572	10,253	8,753	69,500	69,550	10,913	7,932	10,913	9,413	72,500	72,550	11,573	8,292	11,573	10,073
66,550	66,600	10,264	7,578	10,264	8,764	69,550	69,600	10,924	7,938	10,924	9,424	72,550	72,600	11,584	8,298	11,584	10,084
66,600	66,650	10,275	7,584	10,275	8,775	69,600	69,650	10,935	7,944	10,935	9,435	72,600	72,650	11,595	8,304	11,595	10,095
66,650	66,700	10,286	7,590	10,286	8,786	69,650	69,700	10,946	7,950	10,946	9,446	72,650	72,700	11,606	8,310	11,606	10,106
66,700	66,750	10,297	7,596	10,297	8,797	69,700	69,750	10,957	7,956	10,957	9,457	72,700	72,750	11,617	8,316	11,617	10,117
66,750	66,800	10,308	7,602	10,308	8,808	69,750	69,800	10,968	7,962	10,968	9,468	72,750	72,800	11,628	8,322	11,628	10,128
66,800	66,850	10,319	7,608	10,319	8,819	69,800	69,850	10,979	7,968	10,979	9,479	72,800	72,850	11,639	8,328	11,639	10,139
66,850	66,900	10,330	7,614	10,330	8,830	69,850	69,900	10,990	7,974	10,990	9,490	72,850	72,900	11,650	8,334	11,650	10,150
66,900	66,950	10,341	7,620	10,341	8,841	69,900	69,950	11,001	7,980	11,001	9,501	72,900	72,950	11,661	8,340	11,661	10,161
66,950	67,000	10,352	7,626	10,352	8,852	69,950	70,000	11,012	7,986	11,012	9,512	72,950	73,000	11,672	8,346	11,672	10,172
67,000						**70,000**						**73,000**					
67,000	67,050	10,363	7,632	10,363	8,863	70,000	70,050	11,023	7,992	11,023	9,523	73,000	73,050	11,683	8,352	11,683	10,183
67,050	67,100	10,374	7,638	10,374	8,874	70,050	70,100	11,034	7,998	11,034	9,534	73,050	73,100	11,694	8,358	11,694	10,194
67,100	67,150	10,385	7,644	10,385	8,885	70,100	70,150	11,045	8,004	11,045	9,545	73,100	73,150	11,705	8,364	11,705	10,205
67,150	67,200	10,396	7,650	10,396	8,896	70,150	70,200	11,056	8,010	11,056	9,556	73,150	73,200	11,716	8,370	11,716	10,216
67,200	67,250	10,407	7,656	10,407	8,907	70,200	70,250	11,067	8,016	11,067	9,567	73,200	73,250	11,727	8,376	11,727	10,227
67,250	67,300	10,418	7,662	10,418	8,918	70,250	70,300	11,078	8,022	11,078	9,578	73,250	73,300	11,738	8,382	11,738	10,238
67,300	67,350	10,429	7,668	10,429	8,929	70,300	70,350	11,089	8,028	11,089	9,589	73,300	73,350	11,749	8,388	11,749	10,249
67,350	67,400	10,440	7,674	10,440	8,940	70,350	70,400	11,100	8,034	11,100	9,600	73,350	73,400	11,760	8,394	11,760	10,260
67,400	67,450	10,451	7,680	10,451	8,951	70,400	70,450	11,111	8,040	11,111	9,611	73,400	73,450	11,771	8,400	11,771	10,271
67,450	67,500	10,462	7,686	10,462	8,962	70,450	70,500	11,122	8,046	11,122	9,622	73,450	73,500	11,782	8,406	11,782	10,282
67,500	67,550	10,473	7,692	10,473	8,973	70,500	70,550	11,133	8,052	11,133	9,633	73,500	73,550	11,793	8,412	11,793	10,293
67,550	67,600	10,484	7,698	10,484	8,984	70,550	70,600	11,144	8,058	11,144	9,644	73,550	73,600	11,804	8,418	11,804	10,304
67,600	67,650	10,495	7,704	10,495	8,995	70,600	70,650	11,155	8,064	11,155	9,655	73,600	73,650	11,815	8,424	11,815	10,315
67,650	67,700	10,506	7,710	10,506	9,006	70,650	70,700	11,166	8,070	11,166	9,666	73,650	73,700	11,826	8,430	11,826	10,326
67,700	67,750	10,517	7,716	10,517	9,017	70,700	70,750	11,177	8,076	11,177	9,677	73,700	73,750	11,837	8,436	11,837	10,337
67,750	67,800	10,528	7,722	10,528	9,028	70,750	70,800	11,188	8,082	11,188	9,688	73,750	73,800	11,848	8,442	11,848	10,348
67,800	67,850	10,539	7,728	10,539	9,039	70,800	70,850	11,199	8,088	11,199	9,699	73,800	73,850	11,859	8,448	11,859	10,359
67,850	67,900	10,550	7,734	10,550	9,050	70,850	70,900	11,210	8,094	11,210	9,710	73,850	73,900	11,870	8,454	11,870	10,370
67,900	67,950	10,561	7,740	10,561	9,061	70,900	70,950	11,221	8,100	11,221	9,721	73,900	73,950	11,881	8,460	11,881	10,381
67,950	68,000	10,572	7,746	10,572	9,072	70,950	71,000	11,232	8,106	11,232	9,732	73,950	74,000	11,892	8,466	11,892	10,392
68,000						**71,000**						**74,000**					
68,000	68,050	10,583	7,752	10,583	9,083	71,000	71,050	11,243	8,112	11,243	9,743	74,000	74,050	11,903	8,472	11,903	10,403
68,050	68,100	10,594	7,758	10,594	9,094	71,050	71,100	11,254	8,118	11,254	9,754	74,050	74,100	11,914	8,478	11,914	10,414
68,100	68,150	10,605	7,764	10,605	9,105	71,100	71,150	11,265	8,124	11,265	9,765	74,100	74,150	11,925	8,484	11,925	10,425
68,150	68,200	10,616	7,770	10,616	9,116	71,150	71,200	11,276	8,130	11,276	9,776	74,150	74,200	11,936	8,490	11,936	10,436
68,200	68,250	10,627	7,776	10,627	9,127	71,200	71,250	11,287	8,136	11,287	9,787	74,200	74,250	11,947	8,496	11,947	10,447
68,250	68,300	10,638	7,782	10,638	9,138	71,250	71,300	11,298	8,142	11,298	9,798	74,250	74,300	11,958	8,502	11,958	10,458
68,300	68,350	10,649	7,788	10,649	9,149	71,300	71,350	11,309	8,148	11,309	9,809	74,300	74,350	11,969	8,508	11,969	10,469
68,350	68,400	10,660	7,794	10,660	9,160	71,350	71,400	11,320	8,154	11,320	9,820	74,350	74,400	11,980	8,514	11,980	10,480
68,400	68,450	10,671	7,800	10,671	9,171	71,400	71,450	11,331	8,160	11,331	9,831	74,400	74,450	11,991	8,520	11,991	10,491
68,450	68,500	10,682	7,806	10,682	9,182	71,450	71,500	11,342	8,166	11,342	9,842	74,450	74,500	12,002	8,526	12,002	10,502
68,500	68,550	10,693	7,812	10,693	9,193	71,500	71,550	11,353	8,172	11,353	9,853	74,500	74,550	12,013	8,532	12,013	10,513
68,550	68,600	10,704	7,818	10,704	9,204	71,550	71,600	11,364	8,178	11,364	9,864	74,550	74,600	12,024	8,538	12,024	10,524
68,600	68,650	10,715	7,824	10,715	9,215	71,600	71,650	11,375	8,184	11,375	9,875	74,600	74,650	12,035	8,544	12,035	10,535
68,650	68,700	10,726	7,830	10,726	9,226	71,650	71,700	11,386	8,190	11,386	9,886	74,650	74,700	12,046	8,550	12,046	10,546
68,700	68,750	10,737	7,836	10,737	9,237	71,700	71,750	11,397	8,196	11,397	9,897	74,700	74,750	12,057	8,556	12,057	10,557
68,750	68,800	10,748	7,842	10,748	9,248	71,750	71,800	11,408	8,202	11,408	9,908	74,750	74,800	12,068	8,562	12,068	10,568
68,800	68,850	10,759	7,848	10,759	9,259	71,800	71,850	11,419	8,208	11,419	9,919	74,800	74,850	12,079	8,568	12,079	10,579
68,850	68,900	10,770	7,854	10,770	9,270	71,850	71,900	11,430	8,214	11,430	9,930	74,850	74,900	12,090	8,574	12,090	10,590
68,900	68,950	10,781	7,860	10,781	9,281	71,900	71,950	11,441	8,220	11,441	9,941	74,900	74,950	12,101	8,580	12,101	10,601
68,950	69,000	10,792	7,866	10,792	9,292	71,950	72,000	11,452	8,226	11,452	9,952	74,950	75,000	12,112	8,586	12,112	10,612

(Continued)

* This column must also be used by a qualifying surviving spouse.

2022 Tax Table — *Continued*

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
75,000						**78,000**						**81,000**					
75,000	75,050	12,123	8,592	12,123	10,623	78,000	78,050	12,783	8,952	12,783	11,283	81,000	81,050	13,443	9,312	13,443	11,943
75,050	75,100	12,134	8,598	12,134	10,634	78,050	78,100	12,794	8,958	12,794	11,294	81,050	81,100	13,454	9,318	13,454	11,954
75,100	75,150	12,145	8,604	12,145	10,645	78,100	78,150	12,805	8,964	12,805	11,305	81,100	81,150	13,465	9,324	13,465	11,965
75,150	75,200	12,156	8,610	12,156	10,656	78,150	78,200	12,816	8,970	12,816	11,316	81,150	81,200	13,476	9,330	13,476	11,976
75,200	75,250	12,167	8,616	12,167	10,667	78,200	78,250	12,827	8,976	12,827	11,327	81,200	81,250	13,487	9,336	13,487	11,987
75,250	75,300	12,178	8,622	12,178	10,678	78,250	78,300	12,838	8,982	12,838	11,338	81,250	81,300	13,498	9,342	13,498	11,998
75,300	75,350	12,189	8,628	12,189	10,689	78,300	78,350	12,849	8,988	12,849	11,349	81,300	81,350	13,509	9,348	13,509	12,009
75,350	75,400	12,200	8,634	12,200	10,700	78,350	78,400	12,860	8,994	12,860	11,360	81,350	81,400	13,520	9,354	13,520	12,020
75,400	75,450	12,211	8,640	12,211	10,711	78,400	78,450	12,871	9,000	12,871	11,371	81,400	81,450	13,531	9,360	13,531	12,031
75,450	75,500	12,222	8,646	12,222	10,722	78,450	78,500	12,882	9,006	12,882	11,382	81,450	81,500	13,542	9,366	13,542	12,042
75,500	75,550	12,233	8,652	12,233	10,733	78,500	78,550	12,893	9,012	12,893	11,393	81,500	81,550	13,553	9,372	13,553	12,053
75,550	75,600	12,244	8,658	12,244	10,744	78,550	78,600	12,904	9,018	12,904	11,404	81,550	81,600	13,564	9,378	13,564	12,064
75,600	75,650	12,255	8,664	12,255	10,755	78,600	78,650	12,915	9,024	12,915	11,415	81,600	81,650	13,575	9,384	13,575	12,075
75,650	75,700	12,266	8,670	12,266	10,766	78,650	78,700	12,926	9,030	12,926	11,426	81,650	81,700	13,586	9,390	13,586	12,086
75,700	75,750	12,277	8,676	12,277	10,777	78,700	78,750	12,937	9,036	12,937	11,437	81,700	81,750	13,597	9,396	13,597	12,097
75,750	75,800	12,288	8,682	12,288	10,788	78,750	78,800	12,948	9,042	12,948	11,448	81,750	81,800	13,608	9,402	13,608	12,108
75,800	75,850	12,299	8,688	12,299	10,799	78,800	78,850	12,959	9,048	12,959	11,459	81,800	81,850	13,619	9,408	13,619	12,119
75,850	75,900	12,310	8,694	12,310	10,810	78,850	78,900	12,970	9,054	12,970	11,470	81,850	81,900	13,630	9,414	13,630	12,130
75,900	75,950	12,321	8,700	12,321	10,821	78,900	78,950	12,981	9,060	12,981	11,481	81,900	81,950	13,641	9,420	13,641	12,141
75,950	76,000	12,332	8,706	12,332	10,832	78,950	79,000	12,992	9,066	12,992	11,492	81,950	82,000	13,652	9,426	13,652	12,152
76,000						**79,000**						**82,000**					
76,000	76,050	12,343	8,712	12,343	10,843	79,000	79,050	13,003	9,072	13,003	11,503	82,000	82,050	13,663	9,432	13,663	12,163
76,050	76,100	12,354	8,718	12,354	10,854	79,050	79,100	13,014	9,078	13,014	11,514	82,050	82,100	13,674	9,438	13,674	12,174
76,100	76,150	12,365	8,724	12,365	10,865	79,100	79,150	13,025	9,084	13,025	11,525	82,100	82,150	13,685	9,444	13,685	12,185
76,150	76,200	12,376	8,730	12,376	10,876	79,150	79,200	13,036	9,090	13,036	11,536	82,150	82,200	13,696	9,450	13,696	12,196
76,200	76,250	12,387	8,736	12,387	10,887	79,200	79,250	13,047	9,096	13,047	11,547	82,200	82,250	13,707	9,456	13,707	12,207
76,250	76,300	12,398	8,742	12,398	10,898	79,250	79,300	13,058	9,102	13,058	11,558	82,250	82,300	13,718	9,462	13,718	12,218
76,300	76,350	12,409	8,748	12,409	10,909	79,300	79,350	13,069	9,108	13,069	11,569	82,300	82,350	13,729	9,468	13,729	12,229
76,350	76,400	12,420	8,754	12,420	10,920	79,350	79,400	13,080	9,114	13,080	11,580	82,350	82,400	13,740	9,474	13,740	12,240
76,400	76,450	12,431	8,760	12,431	10,931	79,400	79,450	13,091	9,120	13,091	11,591	82,400	82,450	13,751	9,480	13,751	12,251
76,450	76,500	12,442	8,766	12,442	10,942	79,450	79,500	13,102	9,126	13,102	11,602	82,450	82,500	13,762	9,486	13,762	12,262
76,500	76,550	12,453	8,772	12,453	10,953	79,500	79,550	13,113	9,132	13,113	11,613	82,500	82,550	13,773	9,492	13,773	12,273
76,550	76,600	12,464	8,778	12,464	10,964	79,550	79,600	13,124	9,138	13,124	11,624	82,550	82,600	13,784	9,498	13,784	12,284
76,600	76,650	12,475	8,784	12,475	10,975	79,600	79,650	13,135	9,144	13,135	11,635	82,600	82,650	13,795	9,504	13,795	12,295
76,650	76,700	12,486	8,790	12,486	10,986	79,650	79,700	13,146	9,150	13,146	11,646	82,650	82,700	13,806	9,510	13,806	12,306
76,700	76,750	12,497	8,796	12,497	10,997	79,700	79,750	13,157	9,156	13,157	11,657	82,700	82,750	13,817	9,516	13,817	12,317
76,750	76,800	12,508	8,802	12,508	11,008	79,750	79,800	13,168	9,162	13,168	11,668	82,750	82,800	13,828	9,522	13,828	12,328
76,800	76,850	12,519	8,808	12,519	11,019	79,800	79,850	13,179	9,168	13,179	11,679	82,800	82,850	13,839	9,528	13,839	12,339
76,850	76,900	12,530	8,814	12,530	11,030	79,850	79,900	13,190	9,174	13,190	11,690	82,850	82,900	13,850	9,534	13,850	12,350
76,900	76,950	12,541	8,820	12,541	11,041	79,900	79,950	13,201	9,180	13,201	11,701	82,900	82,950	13,861	9,540	13,861	12,361
76,950	77,000	12,552	8,826	12,552	11,052	79,950	80,000	13,212	9,186	13,212	11,712	82,950	83,000	13,872	9,546	13,872	12,372
77,000						**80,000**						**83,000**					
77,000	77,050	12,563	8,832	12,563	11,063	80,000	80,050	13,223	9,192	13,223	11,723	83,000	83,050	13,883	9,552	13,883	12,383
77,050	77,100	12,574	8,838	12,574	11,074	80,050	80,100	13,234	9,198	13,234	11,734	83,050	83,100	13,894	9,558	13,894	12,394
77,100	77,150	12,585	8,844	12,585	11,085	80,100	80,150	13,245	9,204	13,245	11,745	83,100	83,150	13,905	9,564	13,905	12,405
77,150	77,200	12,596	8,850	12,596	11,096	80,150	80,200	13,256	9,210	13,256	11,756	83,150	83,200	13,916	9,570	13,916	12,416
77,200	77,250	12,607	8,856	12,607	11,107	80,200	80,250	13,267	9,216	13,267	11,767	83,200	83,250	13,927	9,576	13,927	12,427
77,250	77,300	12,618	8,862	12,618	11,118	80,250	80,300	13,278	9,222	13,278	11,778	83,250	83,300	13,938	9,582	13,938	12,438
77,300	77,350	12,629	8,868	12,629	11,129	80,300	80,350	13,289	9,228	13,289	11,789	83,300	83,350	13,949	9,588	13,949	12,449
77,350	77,400	12,640	8,874	12,640	11,140	80,350	80,400	13,300	9,234	13,300	11,800	83,350	83,400	13,960	9,594	13,960	12,460
77,400	77,450	12,651	8,880	12,651	11,151	80,400	80,450	13,311	9,240	13,311	11,811	83,400	83,450	13,971	9,600	13,971	12,471
77,450	77,500	12,662	8,886	12,662	11,162	80,450	80,500	13,322	9,246	13,322	11,822	83,450	83,500	13,982	9,606	13,982	12,482
77,500	77,550	12,673	8,892	12,673	11,173	80,500	80,550	13,333	9,252	13,333	11,833	83,500	83,550	13,993	9,612	13,993	12,493
77,550	77,600	12,684	8,898	12,684	11,184	80,550	80,600	13,344	9,258	13,344	11,844	83,550	83,600	14,004	9,621	14,004	12,504
77,600	77,650	12,695	8,904	12,695	11,195	80,600	80,650	13,355	9,264	13,355	11,855	83,600	83,650	14,015	9,632	14,015	12,515
77,650	77,700	12,706	8,910	12,706	11,206	80,650	80,700	13,366	9,270	13,366	11,866	83,650	83,700	14,026	9,643	14,026	12,526
77,700	77,750	12,717	8,916	12,717	11,217	80,700	80,750	13,377	9,276	13,377	11,877	83,700	83,750	14,037	9,654	14,037	12,537
77,750	77,800	12,728	8,922	12,728	11,228	80,750	80,800	13,388	9,282	13,388	11,888	83,750	83,800	14,048	9,665	14,048	12,548
77,800	77,850	12,739	8,928	12,739	11,239	80,800	80,850	13,399	9,288	13,399	11,899	83,800	83,850	14,059	9,676	14,059	12,559
77,850	77,900	12,750	8,934	12,750	11,250	80,850	80,900	13,410	9,294	13,410	11,910	83,850	83,900	14,070	9,687	14,070	12,570
77,900	77,950	12,761	8,940	12,761	11,261	80,900	80,950	13,421	9,300	13,421	11,921	83,900	83,950	14,081	9,698	14,081	12,581
77,950	78,000	12,772	8,946	12,772	11,272	80,950	81,000	13,432	9,306	13,432	11,932	83,950	84,000	14,092	9,709	14,092	12,592

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
84,000					
84,000	84,050	14,103	9,720	14,103	12,603
84,050	84,100	14,114	9,731	14,114	12,614
84,100	84,150	14,125	9,742	14,125	12,625
84,150	84,200	14,136	9,753	14,136	12,636
84,200	84,250	14,147	9,764	14,147	12,647
84,250	84,300	14,158	9,775	14,158	12,658
84,300	84,350	14,169	9,786	14,169	12,669
84,350	84,400	14,180	9,797	14,180	12,680
84,400	84,450	14,191	9,808	14,191	12,691
84,450	84,500	14,202	9,819	14,202	12,702
84,500	84,550	14,213	9,830	14,213	12,713
84,550	84,600	14,224	9,841	14,224	12,724
84,600	84,650	14,235	9,852	14,235	12,735
84,650	84,700	14,246	9,863	14,246	12,746
84,700	84,750	14,257	9,874	14,257	12,757
84,750	84,800	14,268	9,885	14,268	12,768
84,800	84,850	14,279	9,896	14,279	12,779
84,850	84,900	14,290	9,907	14,290	12,790
84,900	84,950	14,301	9,918	14,301	12,801
84,950	85,000	14,312	9,929	14,312	12,812
85,000					
85,000	85,050	14,323	9,940	14,323	12,823
85,050	85,100	14,334	9,951	14,334	12,834
85,100	85,150	14,345	9,962	14,345	12,845
85,150	85,200	14,356	9,973	14,356	12,856
85,200	85,250	14,367	9,984	14,367	12,867
85,250	85,300	14,378	9,995	14,378	12,878
85,300	85,350	14,389	10,006	14,389	12,889
85,350	85,400	14,400	10,017	14,400	12,900
85,400	85,450	14,411	10,028	14,411	12,911
85,450	85,500	14,422	10,039	14,422	12,922
85,500	85,550	14,433	10,050	14,433	12,933
85,550	85,600	14,444	10,061	14,444	12,944
85,600	85,650	14,455	10,072	14,455	12,955
85,650	85,700	14,466	10,083	14,466	12,966
85,700	85,750	14,477	10,094	14,477	12,977
85,750	85,800	14,488	10,105	14,488	12,988
85,800	85,850	14,499	10,116	14,499	12,999
85,850	85,900	14,510	10,127	14,510	13,010
85,900	85,950	14,521	10,138	14,521	13,021
85,950	86,000	14,532	10,149	14,532	13,032
86,000					
86,000	86,050	14,543	10,160	14,543	13,043
86,050	86,100	14,554	10,171	14,554	13,054
86,100	86,150	14,565	10,182	14,565	13,065
86,150	86,200	14,576	10,193	14,576	13,076
86,200	86,250	14,587	10,204	14,587	13,087
86,250	86,300	14,598	10,215	14,598	13,098
86,300	86,350	14,609	10,226	14,609	13,109
86,350	86,400	14,620	10,237	14,620	13,120
86,400	86,450	14,631	10,248	14,631	13,131
86,450	86,500	14,642	10,259	14,642	13,142
86,500	86,550	14,653	10,270	14,653	13,153
86,550	86,600	14,664	10,281	14,664	13,164
86,600	86,650	14,675	10,292	14,675	13,175
86,650	86,700	14,686	10,303	14,686	13,186
86,700	86,750	14,697	10,314	14,697	13,197
86,750	86,800	14,708	10,325	14,708	13,208
86,800	86,850	14,719	10,336	14,719	13,219
86,850	86,900	14,730	10,347	14,730	13,230
86,900	86,950	14,741	10,358	14,741	13,241
86,950	87,000	14,752	10,369	14,752	13,252
87,000					
87,000	87,050	14,763	10,380	14,763	13,263
87,050	87,100	14,774	10,391	14,774	13,274
87,100	87,150	14,785	10,402	14,785	13,285
87,150	87,200	14,796	10,413	14,796	13,296
87,200	87,250	14,807	10,424	14,807	13,307
87,250	87,300	14,818	10,435	14,818	13,318
87,300	87,350	14,829	10,446	14,829	13,329
87,350	87,400	14,840	10,457	14,840	13,340
87,400	87,450	14,851	10,468	14,851	13,351
87,450	87,500	14,862	10,479	14,862	13,362
87,500	87,550	14,873	10,490	14,873	13,373
87,550	87,600	14,884	10,501	14,884	13,384
87,600	87,650	14,895	10,512	14,895	13,395
87,650	87,700	14,906	10,523	14,906	13,406
87,700	87,750	14,917	10,534	14,917	13,417
87,750	87,800	14,928	10,545	14,928	13,428
87,800	87,850	14,939	10,556	14,939	13,439
87,850	87,900	14,950	10,567	14,950	13,450
87,900	87,950	14,961	10,578	14,961	13,461
87,950	88,000	14,972	10,589	14,972	13,472
88,000					
88,000	88,050	14,983	10,600	14,983	13,483
88,050	88,100	14,994	10,611	14,994	13,494
88,100	88,150	15,005	10,622	15,005	13,505
88,150	88,200	15,016	10,633	15,016	13,516
88,200	88,250	15,027	10,644	15,027	13,527
88,250	88,300	15,038	10,655	15,038	13,538
88,300	88,350	15,049	10,666	15,049	13,549
88,350	88,400	15,060	10,677	15,060	13,560
88,400	88,450	15,071	10,688	15,071	13,571
88,450	88,500	15,082	10,699	15,082	13,582
88,500	88,550	15,093	10,710	15,093	13,593
88,550	88,600	15,104	10,721	15,104	13,604
88,600	88,650	15,115	10,732	15,115	13,615
88,650	88,700	15,126	10,743	15,126	13,626
88,700	88,750	15,137	10,754	15,137	13,637
88,750	88,800	15,148	10,765	15,148	13,648
88,800	88,850	15,159	10,776	15,159	13,659
88,850	88,900	15,170	10,787	15,170	13,670
88,900	88,950	15,181	10,798	15,181	13,681
88,950	89,000	15,192	10,809	15,192	13,692
89,000					
89,000	89,050	15,203	10,820	15,203	13,703
89,050	89,100	15,214	10,831	15,214	13,714
89,100	89,150	15,226	10,842	15,226	13,726
89,150	89,200	15,238	10,853	15,238	13,738
89,200	89,250	15,250	10,864	15,250	13,750
89,250	89,300	15,262	10,875	15,262	13,762
89,300	89,350	15,274	10,886	15,274	13,774
89,350	89,400	15,286	10,897	15,286	13,786
89,400	89,450	15,298	10,908	15,298	13,798
89,450	89,500	15,310	10,919	15,310	13,810
89,500	89,550	15,322	10,930	15,322	13,822
89,550	89,600	15,334	10,941	15,334	13,834
89,600	89,650	15,346	10,952	15,346	13,846
89,650	89,700	15,358	10,963	15,358	13,858
89,700	89,750	15,370	10,974	15,370	13,870
89,750	89,800	15,382	10,985	15,382	13,882
89,800	89,850	15,394	10,996	15,394	13,894
89,850	89,900	15,406	11,007	15,406	13,906
89,900	89,950	15,418	11,018	15,418	13,918
89,950	90,000	15,430	11,029	15,430	13,930
90,000					
90,000	90,050	15,442	11,040	15,442	13,942
90,050	90,100	15,454	11,051	15,454	13,954
90,100	90,150	15,466	11,062	15,466	13,966
90,150	90,200	15,478	11,073	15,478	13,978
90,200	90,250	15,490	11,084	15,490	13,990
90,250	90,300	15,502	11,095	15,502	14,002
90,300	90,350	15,514	11,106	15,514	14,014
90,350	90,400	15,526	11,117	15,526	14,026
90,400	90,450	15,538	11,128	15,538	14,038
90,450	90,500	15,550	11,139	15,550	14,050
90,500	90,550	15,562	11,150	15,562	14,062
90,550	90,600	15,574	11,161	15,574	14,074
90,600	90,650	15,586	11,172	15,586	14,086
90,650	90,700	15,598	11,183	15,598	14,098
90,700	90,750	15,610	11,194	15,610	14,110
90,750	90,800	15,622	11,205	15,622	14,122
90,800	90,850	15,634	11,216	15,634	14,134
90,850	90,900	15,646	11,227	15,646	14,146
90,900	90,950	15,658	11,238	15,658	14,158
90,950	91,000	15,670	11,249	15,670	14,170
91,000					
91,000	91,050	15,682	11,260	15,682	14,182
91,050	91,100	15,694	11,271	15,694	14,194
91,100	91,150	15,706	11,282	15,706	14,206
91,150	91,200	15,718	11,293	15,718	14,218
91,200	91,250	15,730	11,304	15,730	14,230
91,250	91,300	15,742	11,315	15,742	14,242
91,300	91,350	15,754	11,326	15,754	14,254
91,350	91,400	15,766	11,337	15,766	14,266
91,400	91,450	15,778	11,348	15,778	14,278
91,450	91,500	15,790	11,359	15,790	14,290
91,500	91,550	15,802	11,370	15,802	14,302
91,550	91,600	15,814	11,381	15,814	14,314
91,600	91,650	15,826	11,392	15,826	14,326
91,650	91,700	15,838	11,403	15,838	14,338
91,700	91,750	15,850	11,414	15,850	14,350
91,750	91,800	15,862	11,425	15,862	14,362
91,800	91,850	15,874	11,436	15,874	14,374
91,850	91,900	15,886	11,447	15,886	14,386
91,900	91,950	15,898	11,458	15,898	14,398
91,950	92,000	15,910	11,469	15,910	14,410
92,000					
92,000	92,050	15,922	11,480	15,922	14,422
92,050	92,100	15,934	11,491	15,934	14,434
92,100	92,150	15,946	11,502	15,946	14,446
92,150	92,200	15,958	11,513	15,958	14,458
92,200	92,250	15,970	11,524	15,970	14,470
92,250	92,300	15,982	11,535	15,982	14,482
92,300	92,350	15,994	11,546	15,994	14,494
92,350	92,400	16,006	11,557	16,006	14,506
92,400	92,450	16,018	11,568	16,018	14,518
92,450	92,500	16,030	11,579	16,030	14,530
92,500	92,550	16,042	11,590	16,042	14,542
92,550	92,600	16,054	11,601	16,054	14,554
92,600	92,650	16,066	11,612	16,066	14,566
92,650	92,700	16,078	11,623	16,078	14,578
92,700	92,750	16,090	11,634	16,090	14,590
92,750	92,800	16,102	11,645	16,102	14,602
92,800	92,850	16,114	11,656	16,114	14,614
92,850	92,900	16,126	11,667	16,126	14,626
92,900	92,950	16,138	11,678	16,138	14,638
92,950	93,000	16,150	11,689	16,150	14,650

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
93,000					
93,000	93,050	16,162	11,700	16,162	14,662
93,050	93,100	16,174	11,711	16,174	14,674
93,100	93,150	16,186	11,722	16,186	14,686
93,150	93,200	16,198	11,733	16,198	14,698
93,200	93,250	16,210	11,744	16,210	14,710
93,250	93,300	16,222	11,755	16,222	14,722
93,300	93,350	16,234	11,766	16,234	14,734
93,350	93,400	16,246	11,777	16,246	14,746
93,400	93,450	16,258	11,788	16,258	14,758
93,450	93,500	16,270	11,799	16,270	14,770
93,500	93,550	16,282	11,810	16,282	14,782
93,550	93,600	16,294	11,821	16,294	14,794
93,600	93,650	16,306	11,832	16,306	14,806
93,650	93,700	16,318	11,843	16,318	14,818
93,700	93,750	16,330	11,854	16,330	14,830
93,750	93,800	16,342	11,865	16,342	14,842
93,800	93,850	16,354	11,876	16,354	14,854
93,850	93,900	16,366	11,887	16,366	14,866
93,900	93,950	16,378	11,898	16,378	14,878
93,950	94,000	16,390	11,909	16,390	14,890
94,000					
94,000	94,050	16,402	11,920	16,402	14,902
94,050	94,100	16,414	11,931	16,414	14,914
94,100	94,150	16,426	11,942	16,426	14,926
94,150	94,200	16,438	11,953	16,438	14,938
94,200	94,250	16,450	11,964	16,450	14,950
94,250	94,300	16,462	11,975	16,462	14,962
94,300	94,350	16,474	11,986	16,474	14,974
94,350	94,400	16,486	11,997	16,486	14,986
94,400	94,450	16,498	12,008	16,498	14,998
94,450	94,500	16,510	12,019	16,510	15,010
94,500	94,550	16,522	12,030	16,522	15,022
94,550	94,600	16,534	12,041	16,534	15,034
94,600	94,650	16,546	12,052	16,546	15,046
94,650	94,700	16,558	12,063	16,558	15,058
94,700	94,750	16,570	12,074	16,570	15,070
94,750	94,800	16,582	12,085	16,582	15,082
94,800	94,850	16,594	12,096	16,594	15,094
94,850	94,900	16,606	12,107	16,606	15,106
94,900	94,950	16,618	12,118	16,618	15,118
94,950	95,000	16,630	12,129	16,630	15,130
95,000					
95,000	95,050	16,642	12,140	16,642	15,142
95,050	95,100	16,654	12,151	16,654	15,154
95,100	95,150	16,666	12,162	16,666	15,166
95,150	95,200	16,678	12,173	16,678	15,178
95,200	95,250	16,690	12,184	16,690	15,190
95,250	95,300	16,702	12,195	16,702	15,202
95,300	95,350	16,714	12,206	16,714	15,214
95,350	95,400	16,726	12,217	16,726	15,226
95,400	95,450	16,738	12,228	16,738	15,238
95,450	95,500	16,750	12,239	16,750	15,250
95,500	95,550	16,762	12,250	16,762	15,262
95,550	95,600	16,774	12,261	16,774	15,274
95,600	95,650	16,786	12,272	16,786	15,286
95,650	95,700	16,798	12,283	16,798	15,298
95,700	95,750	16,810	12,294	16,810	15,310
95,750	95,800	16,822	12,305	16,822	15,322
95,800	95,850	16,834	12,316	16,834	15,334
95,850	95,900	16,846	12,327	16,846	15,346
95,900	95,950	16,858	12,338	16,858	15,358
95,950	96,000	16,870	12,349	16,870	15,370
96,000					
96,000	96,050	16,882	12,360	16,882	15,382
96,050	96,100	16,894	12,371	16,894	15,394
96,100	96,150	16,906	12,382	16,906	15,406
96,150	96,200	16,918	12,393	16,918	15,418
96,200	96,250	16,930	12,404	16,930	15,430
96,250	96,300	16,942	12,415	16,942	15,442
96,300	96,350	16,954	12,426	16,954	15,454
96,350	96,400	16,966	12,437	16,966	15,466
96,400	96,450	16,978	12,448	16,978	15,478
96,450	96,500	16,990	12,459	16,990	15,490
96,500	96,550	17,002	12,470	17,002	15,502
96,550	96,600	17,014	12,481	17,014	15,514
96,600	96,650	17,026	12,492	17,026	15,526
96,650	96,700	17,038	12,503	17,038	15,538
96,700	96,750	17,050	12,514	17,050	15,550
96,750	96,800	17,062	12,525	17,062	15,562
96,800	96,850	17,074	12,536	17,074	15,574
96,850	96,900	17,086	12,547	17,086	15,586
96,900	96,950	17,098	12,558	17,098	15,598
96,950	97,000	17,110	12,569	17,110	15,610
97,000					
97,000	97,050	17,122	12,580	17,122	15,622
97,050	97,100	17,134	12,591	17,134	15,634
97,100	97,150	17,146	12,602	17,146	15,646
97,150	97,200	17,158	12,613	17,158	15,658
97,200	97,250	17,170	12,624	17,170	15,670
97,250	97,300	17,182	12,635	17,182	15,682
97,300	97,350	17,194	12,646	17,194	15,694
97,350	97,400	17,206	12,657	17,206	15,706
97,400	97,450	17,218	12,668	17,218	15,718
97,450	97,500	17,230	12,679	17,230	15,730
97,500	97,550	17,242	12,690	17,242	15,742
97,550	97,600	17,254	12,701	17,254	15,754
97,600	97,650	17,266	12,712	17,266	15,766
97,650	97,700	17,278	12,723	17,278	15,778
97,700	97,750	17,290	12,734	17,290	15,790
97,750	97,800	17,302	12,745	17,302	15,802
97,800	97,850	17,314	12,756	17,314	15,814
97,850	97,900	17,326	12,767	17,326	15,826
97,900	97,950	17,338	12,778	17,338	15,838
97,950	98,000	17,350	12,789	17,350	15,850
98,000					
98,000	98,050	17,362	12,800	17,362	15,862
98,050	98,100	17,374	12,811	17,374	15,874
98,100	98,150	17,386	12,822	17,386	15,886
98,150	98,200	17,398	12,833	17,398	15,898
98,200	98,250	17,410	12,844	17,410	15,910
98,250	98,300	17,422	12,855	17,422	15,922
98,300	98,350	17,434	12,866	17,434	15,934
98,350	98,400	17,446	12,877	17,446	15,946
98,400	98,450	17,458	12,888	17,458	15,958
98,450	98,500	17,470	12,899	17,470	15,970
98,500	98,550	17,482	12,910	17,482	15,982
98,550	98,600	17,494	12,921	17,494	15,994
98,600	98,650	17,506	12,932	17,506	16,006
98,650	98,700	17,518	12,943	17,518	16,018
98,700	98,750	17,530	12,954	17,530	16,030
98,750	98,800	17,542	12,965	17,542	16,042
98,800	98,850	17,554	12,976	17,554	16,054
98,850	98,900	17,566	12,987	17,566	16,066
98,900	98,950	17,578	12,998	17,578	16,078
98,950	99,000	17,590	13,009	17,590	16,090
99,000					
99,000	99,050	17,602	13,020	17,602	16,102
99,050	99,100	17,614	13,031	17,614	16,114
99,100	99,150	17,626	13,042	17,626	16,126
99,150	99,200	17,638	13,053	17,638	16,138
99,200	99,250	17,650	13,064	17,650	16,150
99,250	99,300	17,662	13,075	17,662	16,162
99,300	99,350	17,674	13,086	17,674	16,174
99,350	99,400	17,686	13,097	17,686	16,186
99,400	99,450	17,698	13,108	17,698	16,198
99,450	99,500	17,710	13,119	17,710	16,210
99,500	99,550	17,722	13,130	17,722	16,222
99,550	99,600	17,734	13,141	17,734	16,234
99,600	99,650	17,746	13,152	17,746	16,246
99,650	99,700	17,758	13,163	17,758	16,258
99,700	99,750	17,770	13,174	17,770	16,270
99,750	99,800	17,782	13,185	17,782	16,282
99,800	99,850	17,794	13,196	17,794	16,294
99,850	99,900	17,806	13,207	17,806	16,306
99,900	99,950	17,818	13,218	17,818	16,318
99,950	100,000	17,830	13,229	17,830	16,330

$100,000 or over use the Tax Computation Worksheet

* This column must also be used by a qualifying surviving spouse.

2022 Tax Computation Worksheet—Line 16

See the instructions for line 16 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single.** Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least $100,000 but not over $170,050	$	× 24% (0.24)	$	$ 6,164.50	$
Over $170,050 but not over $215,950	$	× 32% (0.32)	$	$ 19,768.50	$
Over $215,950 but not over $539,900	$	× 35% (0.35)	$	$ 26,247.00	$
Over $539,900	$	× 37% (0.37)	$	$ 37,045.00	$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying surviving spouse.** Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least $100,000 but not over $178,150	$	× 22% (0.22)	$	$ 8,766.00	$
Over $178,150 but not over $340,100	$	× 24% (0.24)	$	$ 12,329.00	$
Over $340,100 but not over $431,900	$	× 32% (0.32)	$	$ 39,537.00	$
Over $431,900 but not over $647,850	$	× 35% (0.35)	$	$ 52,494.00	$
Over $647,850	$	× 37% (0.37)	$	$ 65,451.00	$

Section C—Use if your filing status is **Married filing separately.** Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least $100,000 but not over $170,050	$	× 24% (0.24)	$	$ 6,164.50	$
Over $170,050 but not over $215,950	$	× 32% (0.32)	$	$ 19,768.50	$
Over $215,950 but not over $323,925	$	× 35% (0.35)	$	$ 26,247.00	$
Over $323,925	$	× 37% (0.37)	$	$ 32,725.50	$

Section D—Use if your filing status is **Head of household.** Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least $100,000 but not over $170,050	$	× 24% (0.24)	$	$ 7,664.00	$
Over $170,050 but not over $215,950	$	× 32% (0.32)	$	$ 21,268.00	$
Over $215,950 but not over $539,900	$	× 35% (0.35)	$	$ 27,746.50	$
Over $539,900	$	× 37% (0.37)	$	$ 38,544.50	$

General Information

The IRS Mission. Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Voter Registration

Do you need to check or update your voter registration? Visit *Vote.gov* to confirm with your state election office.

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. You may be eligible to use free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit *IRS.gov/FreeFile* for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return.
- Make sure you entered the correct name and social security number (SSN) for each dependent you claim in the *Dependents* section. Check that each dependent's name and SSN agrees with the dependent's social security card. For each child under age 17 who is a qualifying child for the child tax credit or each dependent who qualifies you for the credit for other dependents, make sure you checked the appropriate box in column (4) of the *Dependents* section.
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 16.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040 or 1040-SR. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see the instructions for line 12 to be sure you entered the correct amount.
- If you received capital gain distributions but weren't required to file Schedule D, make sure you checked the box on line 7.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of qualifying children you have who have valid SSNs.
- Remember to sign and date Form 1040 or 1040-SR and enter your occupation(s).
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return,* earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 37 for details.
- Make sure to check *Where Do You File?* before mailing your return. Over the next several years, the IRS will be reducing the number of paper tax return processing sites. Because of this, you may need to mail your return to a different address than you have in the past.
- Don't file more than one original return for the same year, even if you haven't gotten your refund or haven't heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.
- Make sure that if you, your spouse with whom you are filing a joint return, or your dependent was enrolled in Marketplace coverage, and advance payments of the premium tax credit were made for the coverage, that you attach Form 8962. For tax years other than 2020, you may have to repay excess advance payments, even if someone else enrolled you, your spouse, or your dependent in the Marketplace coverage. Excess advance payments may also have to be repaid if you enrolled someone in Marketplace coverage, you don't claim that individual as a dependent, and no one else claims that individual as a dependent. See the instructions for Schedule 2, line 2, and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits; (b) you are divorced, separated, or no longer living with your spouse; or (c) given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state but didn't file a joint return and are now liable for an unpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Don't file Form 8857 with your Form 1040 or 1040-SR. For more information, see Pub. 971 and Form 8857, or you can call the Innocent Spouse office toll free at 855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2023

TIP *You can use the Tax Withholding Estimator instead of Pub. 505 or the worksheets included with Form W-4 or W-4P to determine whether you need to have your withholding increased or decreased.*

In general, you don't have to make estimated tax payments if you expect that your 2023 Form 1040 or 1040-SR will show a tax refund or a tax balance due of less than $1,000. If your total estimated tax for 2023 is $1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Secure Your Tax Records From Identity Theft

TIP *All taxpayers can now apply for an Identity Protection PIN (IP PIN). Use the* Get An IP PIN *tool on IRS.gov to request an IP PIN, file Form 15227 if your income is $73,000 ($146,000 if married filing jointly) or less, or make an appointment to visit a Taxpayer Assistance Center.*

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit IRS.gov/IdentityTheft to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through Telecommunications Relay Services at FCC.gov/TRS.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contact with taxpayers via emails. Also, the IRS doesn't request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at spam@uce.gov or report them at ftc.gov/complaint. You can contact them at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Don't add your gift to any tax you may owe. See the instructions for line 37 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to TreasuryDirect.gov/Help-Center/Public-Debt-FAQs/#DebtFinance and click on "How do you make a contribution to reduce the debt?"

TIP *You may be able to deduct this gift on your 2023 tax return.*

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

File Form 1040-X to change a return you already filed. Generally, Form 1040-X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040-X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Use the Where's My Amended Return application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

Need a Copy of Your Tax Return Information?

Tax return transcripts are free and are generally used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax return preparation. To get a free transcript:

- Visit IRS.gov/Transcript,
- Use Form 4506-T or 4506T-EZ, or
- Call us at 800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

Death of a Taxpayer

If a taxpayer died before filing a return for 2022, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information isn't provided, it may delay the processing of the return.

If your spouse died in 2022 and you didn't remarry in 2022, or if your spouse died in 2023 before filing a return for 2022, you can file a joint return. A joint return should show your spouse's 2022 income before death and your income for all of 2022. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they must also sign.

All payers of income, including financial institutions, should be promptly notified of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number shouldn't be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return with your deceased spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use Tax Topic 356 or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use Tax Topic 153 or go to IRS.gov/Individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 and 1040-SR instructions. For example, if you are filing a 2019 return in 2023, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to IRS.gov to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Form 1099), you have several options to choose from to prepare and file your tax return. You can prepare the return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Go to IRS.gov to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name-tax preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to IRS.gov/FreeFile to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to IRS.gov/VITA, download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to IRS.gov/TCE, download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to MilitaryOneSource (MilitaryOneSource.mil/MilTax).

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

Using online tools to help prepare your return. Go to IRS.gov/Tools for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/EITCAssistant*) determines if you're eligible for the EIC.
- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number (EIN) at no cost.
- The *Tax Withholding Estimator* (*IRS.gov/W4App*) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The *First-Time Homebuyer Credit Account Look-up* (*IRS.gov/HomeBuyer*) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* (*IRS.gov/SalesTax*) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).

Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- *IRS.gov/Help*: A variety of tools to help you get answers to some of the most common tax questions.
- *IRS.gov/ITA*: The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- *IRS.gov/Forms*: Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, any many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to *Tips for Choosing a Tax Preparer* on IRS.gov.

Coronavirus. Go to *IRS.gov/Coronavirus* for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small businesses, and tax-exempt organizations.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online services at *SSA.gov/employer* for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to *IRS.gov/SocialMedia* to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- *Youtube.com/irsvideos*.
- *Youtube.com/irsvideosmultilingua*.
- *Youtube.com/irsvideosASL*.

Watching IRS videos. The IRS Video portal (*IRSvideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on *IRS.gov/MyLanguage* if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to *IRS.gov/LetUsHelp*.

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to *Disaster Assistance and Emergency Relief for Individuals and Businesses* to review the available disaster tax relief.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print all the forms, instructions, and publications you may need. Or, you can to go *IRS.gov/OrderForms* to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at *IRS.gov/eBooks*.

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to *IRS.gov/Account* to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer *IRS online account*. For more information, go to *IRS.gov/TaxProAccount*.

Using direct deposit. The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to *IRS.gov.DirectDeposit* for more information on where to find a bank or credit union that can open an account online.

Getting a transcript of your return. The quickest way to get a copy of your tax transcript is to go to *IRS.gov/Transcripts*. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to *IRS.gov/IdentityTheft*, the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to *IRS.gov/IPPIN*.

Ways to check on the status of your refund.

- Go to *IRS.gov/Refunds*.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954. See *Refund Information*, later.

Making a tax payment. Go to *IRS.gov/Payments* for information on how to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- *Debit or Credit Card*: Choose an approved payment processor to pay online or by phone.
- *Electronic Funds Withdrawal*: Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- *Electronic Federal Tax Payment System*: Best option for businesses. Enrollment is required.
- *Check or Money Order*: Mail your payment to the address listed on the notice or instructions.
- *Cash*: You may be able to pay your taxes with cash at a participating retail store.
- *Same-Day Wire*: You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to *IRS.gov/Payments* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/OPA*) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the *Offer in Compromise Pre-Qualifier* to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to *IRS.gov/OIC*.

Filing an amended return. Go to *IRS.gov/Form1040X* for information and updates.

Checking the status of your amended return. Go to *IRS.gov/WMAR* to track the status of Form 1040-X amended returns. Note it can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Note. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that is scheduled to begin providing translations in 2023. You will continue to receive communications, including notices and letters in English, until they are translated to your preferred language.

Contacting your local IRS office. Keep in mind, many questions can be

answered on IRS.gov without visiting an IRS TAC. Go to *IRS.gov/LetUsHelp* for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to *IRS.gov/TACLocator* to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. We will send you a bill for any amount due.

If you choose to include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040 or 1040-SR, page 2. Don't include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 37. For more information on the estimated tax penalty, see *Line 38*, earlier.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial or gross valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you have a reasonable explanation for filing late, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be $450 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of $5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at *IRS.gov/irb/2010-17_IRB#NOT-2010-33*.

Other. Other penalties can be imposed for, among other things, negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

Refund Information

where's my refund? To check the status of your refund, go to *IRS.gov/Refunds* or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your refund will generally be available within 24 hours after the IRS receives your e-filed return or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

The IRS can't issue refunds before mid-February 2023 for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits.

To use *Where's My Refund*, have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

Where's My Refund will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

TIP *Updates to refund status are made once a day—usually at night.*

If you don't have Internet access, you can call 800-829-1954, 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

Don't send in a copy of your return unless asked to do so.

To get a refund, you must generally file your return within 3 years from the date the return was due (including extensions).

Where's My Refund doesn't track refunds that are claimed on an amended tax return.

Refund information is also available in Spanish at *IRS.gov/Spanish* and 800-829-1954.

Instructions for Schedule 1
Additional Income and Adjustments to Income

General Instructions

Use Schedule 1 to report income or adjustments to income that can't be entered directly on Form 1040, 1040-SR, or 1040-NR.

Additional income is entered on Schedule 1, Part I. The amount on line 10 of Schedule 1 is entered on Form 1040, 1040-SR, or 1040-NR, line 8.

Adjustments to income are entered on Schedule 1, Part II. The amount on line 26 is entered on Form 1040 or 1040-SR, line 10; or 1040-NR, line 10a.

Additional Income

Line 1

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

TIP *None of your refund is taxable if, in the year you paid the tax, you either (a) didn't itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.*

If you received a refund, credit, or offset of state or local income taxes in 2022, you may be required to report this amount. If you didn't receive a Form 1099-G, check with the government agency that made the payments to you. Your 2022 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you didn't receive Form 1099-G.

If you chose to apply part or all of the refund to your 2022 estimated state or local income tax, the amount applied is treated as received in 2022. If the refund was for a tax you paid in 2021 and you deducted state and local income taxes on your 2021 Schedule A, use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

Exception. See *Itemized Deduction Recoveries* in Pub. 525 instead of using the State and Local Income Tax Refund Worksheet in these instructions if any of the following applies.

1. You received a refund in 2022 that is for a tax year other than 2021.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2022 of an amount deducted or credit claimed in an earlier year.
3. You had taxable income on your 2021 Form 1040 or 1040-SR, line 15, but no tax on your Form 1040 or 1040-SR, line 16, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.
4. Your 2021 state and local income tax refund is more than your 2021 state and local income tax deduction minus the amount you could have deducted as your 2021 state and local general sales taxes.
5. You made your last payment of 2021 estimated state or local income tax in 2022.
6. You owed alternative minimum tax in 2021.
7. You couldn't use the full amount of credits you were entitled to in 2021 because the total credits were more than the amount shown on your 2021 Form 1040 or 1040-SR, line 16.
8. You could be claimed as a dependent by someone else in 2021.
9. You received a refund because of a jointly filed state or local income tax return, but you aren't filing a joint 2022 Form 1040 or 1040-SR with the same person.

Lines 2a and 2b

Alimony Received

Line 2a

Enter amounts received as alimony or separate maintenance pursuant to a divorce or separation agreement entered into on or before December 31, 2018, unless that agreement was changed after December 31, 2018, to expressly provide that alimony received isn't included in your income. Alimony received is not included in your income if you entered into a divorce or separation agreement after December 31, 2018. If you are including alimony in your income, you must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.

If you are including alimony payments from more than one divorce or separation agreement in your income, enter the total of all alimony received on line 2a.

Line 2b

On line 2b, enter the month and year of your original divorce or separation agreement that relates to the alimony payment, if any, reported on line 2a.

If you have alimony payments from more than one divorce or separation agreement, on line 2b enter the month and year of the divorce or separation agreement for which you received the most income. Attach a statement listing the month and year of the other agreements.

Line 3

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C.

State and Local Income Tax Refund Worksheet—Schedule 1, Line 1

Before you begin: ✓ Be sure you have read the ***Exception*** in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **don't** enter more than the amount of your state and local income taxes shown on your 2021 Schedule A, line 5d . . . . . 1. _____
2. Is the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2021 (generally, this is the amount reported on your 2021 Schedule A, line 5d), more than the amount on your 2021 Schedule A, line 5e?
   - ☐ **No.** Enter the amount from line 1 on line 3 and go to line 4.
   - ☐ **Yes.** Subtract the amount on your 2021 Schedule A, line 5e, from the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2021 (generally, this is the amount reported on your 2021 Schedule A, line 5d). 2. _____
3. Is the amount on line 1 more than the amount on line 2?
   - ☐ **No.** STOP None of your refund is taxable.
   - ☐ **Yes.** Subtract line 2 from line 1. 3. _____
4. Enter your total itemized deductions from your 2021 Schedule A, line 17. 4. _____

   Note. If the filing status on your 2021 Form 1040 or 1040-SR was married filing separately and your spouse itemized deductions in 2021, skip lines 5 through 7, enter the amount from line 4 on line 8, and go to line 9.
5. Enter the amount shown below for the filing status claimed on your **2021** Form 1040 or 1040-SR.
   - Single or married filing separately—$12,550
   - Married filing jointly or qualifying surviving spouse—$25,100
   - Head of household—$18,800

   5. _____
6. Check any boxes that apply.*
   - ☐ You were born before January 2, 1957. ☐ You are blind.
   - ☐ Spouse was born before January 2, 1957. ☐ Spouse is blind.

   No boxes checked. Enter -0-.

   Multiply the number of boxes checked by $1,350 ($1,700 if your 2021 filing status was single or head of household). 6. _____

   *If your filing status is married filing separately, you can check the boxes for your spouse only if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.
7. Add lines 5 and 6 . . . . . 7. _____
8. Is the amount on line 7 less than the amount on line 4?
   - ☐ **No.** STOP None of your refund is taxable.
   - ☐ **Yes.** Subtract line 7 from line 4 . . . . . 8. _____
9. **Taxable part of your refund.** Enter the **smaller** of line 3 or line 8 here and on Schedule 1, line 1 . . . . . 9. _____

Line 4

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

Line 7

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2022. Report this amount on line 7.

CAUTION *If the amount reported in box 1 of your Form(s) 1099-G is incorrect, report on line 7 only the actual amount of unemployment compensation paid to you in 2022.*

If you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you aren't itemizing deductions, reduce the amount you report on line 7 by those contributions. If you are itemizing deductions, see the instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2022 and you repaid any of it in 2022, subtract the amount you repaid from the total amount you received. Enter the result on line 7. Also enter "Repaid" and the amount you repaid on the dotted line next to line 7. If, in 2022, you repaid more than $3,000 of unemployment compensation that you included in gross income in an earlier year, see *Repayments* in Pub. 525 for details on how to report the payment.

TIP *If you received unemployment compensation in 2022, your state may issue an electronic Form 1099-G instead of it being mailed to you. Check your state's unemployment compensation website for more information.*

Lines 8a Through 8z

Other Income

CAUTION *Do not report on lines 8a through 8z any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, even if you don't have any business expenses. Also don't report on lines 8a through 8z any nonemployee compensation shown on Form 1099-MISC, 1099-NEC, or 1099-K (unless it isn't self-employment income, such as income from a hobby or a sporadic activity). Instead, see the* Instructions for Recipient *included on Form 1099-MISC, 1099-NEC, or 1099-K to find out where to report that income. For more information about what is being reported on Form 1099-K, see the* Instructions for Payee *included on that form and visit IRS.gov/Gig.*

Line 8a

Net operating loss (NOL) deduction. Enter on line 8a any NOL deduction from an earlier year. Enter the amount in the preprinted parentheses (as a negative number). The amount of your deduction will be subtracted from the other amounts of income listed on lines 8b through 8z. See Pub. 536 for details.

Line 8b

Gambling. Enter on line 8b any gambling winnings. Gambling winnings include lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 16.

TIP *Attach Form(s) W-2G to Form 1040 or 1040-SR if any federal income tax was withheld.*

Line 8c

Cancellation of debt. Enter on line 8c any canceled debt. Canceled debt may be shown in box 2 of Form 1099-C. However, part or all of your income from cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.

Line 8d

Foreign earned income exclusion and housing exclusion from Form 2555. Enter the amount of your foreign earned income and housing exclusion from Form 2555, line 45. Enter the amount in the preprinted parentheses (as a negative number). The amount from Form 2555, line 45, will be subtracted from the other amounts of income listed on lines 8a through 8c and lines 8e through 8z. Complete the Foreign Earned Income Tax Worksheet if you enter an amount on Form 2555, line 45.

Line 8e

Income from Form 8853. Enter on line 8e the total of the amounts from Form 8853, lines 8, 12, and 26. See Pub. 969.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from an Archer MSA or Medicare Advantage MSA. See the Instructions for Form 8853.*

Line 8f

Income from Form 8889. Enter on line 8f the total of the amounts from Form 8889, lines 16 and 20.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from a health savings account. See the Instructions for Form 8889.*

Line 8h

Jury duty pay. Also see the instructions for line 24a.

Line 8i

Prizes and awards. Enter prizes and awards but see the instructions for line 8m, *Olympic and Paralympic medals and USOC prize money*, later.

Line 8j

Activity not engaged in for profit income. See Pub. 535.

Line 8k

Stock options. Enter on line 8k any income from the exercise of stock options not otherwise reported on Form 1040 or 1040-SR, line 1h.

Line 8l

Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 24b, later.

Line 8m

Olympic and Paralympic medals and USOC prize money. The value of Olympic and Paralympic medals and the amount of United States Olympic Committee (USOC) prize money you receive on account of your participation in the Olympic or Paralympic Games may be nontaxable. These amounts should be reported to you in box 3 of Form 1099-MISC. To see if these amounts are nontaxable, first figure your adjusted gross income, including the amount of your medals and prize money.

If your adjusted gross income is not more than $1,000,000 ($500,000 if married filing separately), these amounts are nontaxable and you should include the amount in box 3 of Form 1099-MISC on line 8m, then subtract it by including it on line 24c.

Line 8n

Section 951(a) inclusion. Section 951 generally requires that a U.S. shareholder of a controlled foreign corporation include in income its pro rata share of the corporation's subpart F income and its amount determined under section 956. Enter on line 8n from your Forms 5471 the sum of any amounts reported on Schedule I, lines 1a through h and line 2. Remember to attach copies of your Forms 5471 to your return.

Line 8o

Section 951A(a) inclusion. Section 951A generally requires that a U.S. shareholder of a controlled foreign corporation include in income its global intangible low-taxed income (GILTI). Enter on line 8o from your Forms 8992 the sum of any amounts reported on Part II, line 5. Remember to attach copies of your Forms 8992.

CAUTION *If you made a section 962 election and have an income inclusion under section 951 or 951A, do not report that income on line 8n or 8o, as applicable. Instead, report the tax with respect to the section 962 election on Form 1040 or 1040-SR, line 16, and attach a statement showing how you figured the tax that includes the gross amounts of section 951 and section 951A income.*

Line 8p

461(l) excess business loss adjustment. Enter the amount of your excess business loss from Form 461, line 16.

Line 8q

Taxable distributions from an ABLE account. Distributions from this type of account may be taxable if (a) they are more than the designated beneficiary's qualified disability expenses, and (b) they were not included in a qualified rollover. See Pub. 907 for more information.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the Instructions for Form 5329.*

Line 8r

Scholarship and fellowship grants not reported on Form W-2. Enter the amount of scholarship and fellowship grants not reported on Form W-2. However, if you were a degree candidate, include on line 8r only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 8r.

Line 8s

Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If nontaxable payments were reported to you in box 1 of Form(s) W-2, report the amount on Form 1040 or 1040-SR, line 1a. If you did not receive a Form W-2 for nontaxable payments, or you received nontaxable payments that you didn't report on line 1a, and choose to include nontaxable amounts in earned income for purposes of claiming a credit or other tax benefit, report the amount on Form 1040 or 1040-SR, line 1d. Then, on line 8s enter the total amount of the nontaxable payments reported on Form 1040 or 1040-SR, line 1a or 1d, in the entry space in the preprinted parentheses (as a negative number). For more information about these payments, see Pub. 525.

Line 8t

Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. Enter the amount that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental 457 plan. This may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer or the payer for the amount received.

Line 8u

Wages earned while incarcerated. Enter the amount that you received for services performed while an inmate in a penal institution. You may receive Form(s) W-2 or Form(s) 1099.

Line 8z

Other income. Use line 8z to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

TIP *If you received a Form 1099-K for a personal item that you sold at a gain, don't report this amount on line 8z, instead report it as you would report any other capital gain on Form 8949 and Schedule D.*

Examples of income to report on line 8z include the following.

- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in

Pub. 525 for details on how to figure the amount to report.

- Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for Schedule 2, line 17g.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.
- Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) in the case of distributions from a QTP, they are more than the qualified higher education expenses of the designated beneficiary in 2022 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2022; and (b) they were not included in a qualified rollover. Nontaxable distributions from these accounts don't have to be reported on Form 1040 or 1040-SR. This includes rollovers and qualified higher education expenses refunded to a student from a QTP that were recontributed to a QTP with the same designated beneficiary generally within 60 days after the date of refund. See Pub. 970.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.*

Nontaxable income. Don't report any nontaxable income on line 8z. Examples of nontaxable income include the following.

- Child support.
- Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund or the Homeowner Assistance Fund.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person (including amounts from foreign corporations and foreign partnerships that you treated as gifts) totaling more than $17,339, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Form 1099-K loss reporting. If you sold a personal item at a loss, either report the loss on Form 8949 or report it on line 8z. If you report the loss on line 8z, enter the amount of the sale proceeds from Form 1099-K on line 8z. In the entry space next to line 8z write "Form 1099-K Personal Item Sold at a Loss" and also enter the amount of the sale proceeds. For example, you bought a couch for $1,000 and sold it through a third-party vendor for $700, which was reported on your Form 1099-K. In the entry space next to line 8z you would write "Form 1099-K Personal Item Sold at a Loss - $700." See the instructions for line 24z.

TIP *If you sold more than one personal item at a loss or received more than one Form 1099-K for personal items you sold at a loss, in the entry space next to line 8z write "Form(s) 1099-K Personal Items Sold at a Loss" and enter the total amount of the sale proceeds on line 8z.*

Incorrect Form 1099-K. If you received a Form 1099-K that shows payments you didn't receive or is otherwise incorrect and you can't get it corrected, enter the amount from Form 1099-K that was incorrectly reported to you on line 8z. In the entry space next to line 8z write "Incorrect Form 1099-K" and also enter the amount that was incorrectly reported to you. For example, if you received a Form 1099-K that incorrectly showed $800 of payments to you, you would enter $800 on line 8z and in the entry space next to line 8z you would write "Incorrect Form 1099-K - $800." See the instructions for line 24z.

Adjustments to Income

Line 11

Educator Expenses

If you were an eligible educator in 2022, you can deduct on line 11 up to $300 of qualified expenses you paid in 2022. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is $600. However, neither spouse can deduct more than $300 of their qualified expenses on line 11. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

- For professional development courses you have taken related to the curriculum you teach or to the students you teach; or
- In connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom.

An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense doesn't have to be required to be considered necessary.

TIP *Qualified expenses include amounts paid or incurred in 2022 for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus.*

Qualified expenses don't include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that weren't reported to you in box 1 of your Form W-2.

For more details, use *Tax Topic 458* or see Pub. 529.

Line 12

Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 12.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106.

Line 13

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2022. See Form 8889.

Line 14

Moving Expenses

You can deduct moving expenses if you are a member of the Armed Forces on active duty and due to a military order you move because of a permanent change of station. Use *Tax Topic 455* or see Form 3903.

Line 15

Deductible Part of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. The deductible part of your self-employment tax is on line 13 of Schedule SE.

Line 16

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 17

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2022, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in *Who Qualifies as Your Dependent* in the Instructions for Form 1040).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C or F.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2022 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C or F, the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2022 and you also report the premium payments or reimbursements as wages on Form 1040 or 1040-SR, line 1a.

But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2022, amounts paid for health insurance coverage for that month can't be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2022, don't use amounts paid for coverage for that month to figure the deduction.

CAUTION *A qualified small employer health reimbursement arrangement (QSEHRA) is considered to be a subsidized health plan maintained by an employer.*

Example. If you were eligible to participate in a subsidized health plan main-

Self-Employed Health Insurance Deduction Worksheet—Schedule 1, Line 17

Before you begin: ✓ Be sure you have read the **Exceptions** in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1.	Enter the total amount paid in 2022 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2022 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2022, even if the child wasn't your dependent. But don't include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer	**1.**
2.	Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Schedule 1, lines 15 and 16. Don't include Conservation Reserve Program payments exempt from self-employment tax	**2.**
3.	**Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Schedule 1, line 17. **Don't** include this amount in figuring any medical expense deduction on Schedule A	**3.**

**If you used either optional method to figure your net earnings from self-employment, don't enter your net profit. Instead, enter the amount from Schedule SE, line 4b.*

******Earned income*** *includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.*

tained by your spouse's employer from September 30 through December 31, you can't use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer can't be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

Exceptions. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan was considered to be established under your business and was obtained through the Marketplace, and advance payments of the premium tax credit were made or you are claiming the premium tax credit.

Line 18

Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 19a, 19b, and 19c Alimony Paid

Line 19a

If you made payments to or for your spouse or former spouse under a divorce or separation agreement entered into on or before December 31, 2018, you may be able to take this deduction. You can't take a deduction for alimony payments you made to or for your spouse if you entered into your divorce or separation agreement after December 31, 2018, or if you entered into the agreement on or before December 31, 2018, and the agreement was changed after December 31, 2018, to expressly provide that alimony received is not included in your former spouse's income. Use Tax Topic 452 or see Pub. 504.

Line 19c

On line 19c, enter the month and year of your original divorce or separation agreement that relates to this deduction for alimony paid.

Line 20

IRA Deduction

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2022, you must report them on Form 8606.*

TIP *You no longer need to be younger than age 70½ to take a deduction for your contributions to an IRA.*

If you made contributions to a traditional IRA for 2022, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on Schedule 1, line 2a. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590-A. A statement should be sent to you by May 31, 2023, that shows all contributions to your traditional IRA for 2022.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

1. You can't deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for Schedule 3, line 4.

2. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2022, don't use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

3. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts aren't included as income in box 1 of your Form W-2.

4. If you made contributions to your IRA in 2022 that you deducted for 2021, don't include them in the worksheet.

5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 1 of Form 1099-NEC, don't include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15 of Form 1099-MISC. If it isn't, contact your employer or the payer for the amount of the income.

6. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 20.

7. Don't include rollover contributions in figuring your deduction. Instead, see the instructions for Form 1040 or 1040-SR, lines 4a and 4b.

8. Don't include trustees' fees that were billed separately and paid by you for your IRA.

9. Don't include any repayments of qualified reservist distributions. You can't deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590-A.

10. If the total of your IRA deduction on line 20 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2022, see Pub. 590-A for special rules.

TIP *You must receive at least a minimum amount from your traditional IRA for each year starting with the year you reach age 72. If you don't receive that minimum distribution amount in the year you become age 72, you must receive that distribution by April 1 of the year following the year you become age 72. If you don't, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590-B.*

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions isn't taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you weren't vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555 or 8815, or you exclude employer-provided adoption benefits, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you weren't covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2022.

TIP *You may be able to take the retirement savings contributions credit. See the Schedule 3, line 4, instructions.*

IRA Deduction Worksheet—Schedule 1, Line 20

Before you begin:
- ✓ Be sure you have read the the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2022, enter "D" on the dotted line next to Schedule 1, line 20. If you don't, you may get a math error notice from the IRS.

			Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see *Were You Covered by a Retirement Plan*)?	1a.	☐ Yes ☐ No	
b.	If married filing jointly, was your spouse covered by a retirement plan?	1b.		☐ Yes ☐ No

Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b, if applicable), and go to line 8.
- $6,000, if under age 50 at the end of 2022.
- $7,000, if age 50 or older at the end of 2022.

Otherwise, go to line 2.

2.	Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2022, enter $78,000. • Qualifying surviving spouse, enter $129,000. • Married filing jointly, enter $129,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $214,000 for the person who wasn't covered by a plan. • Married filing separately and you lived with your spouse at any time in 2022, enter $10,000.	2a.		2b.	
3.	Enter the amount from Form 1040 or 1040-SR, line 9	3.			
4.	Enter the total of the amounts from Schedule 1, lines 11 through 19a, plus 23 and 25	4.			
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a.		5b.	
6.	Is the amount on line 5 less than the amount on line 2?				

☐ **No.** STOP None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

☐ **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.
- If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.
  - **i.** $6,000, if under age 50 at the end of 2022.
  - **ii.** $7,000, if age 50 or older at the end of 2022.

  If the result is less than $10,000, go to line 7.
- If married filing jointly or qualifying surviving spouse, and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.
  - **i.** $6,000, if under age 50 at the end of 2022.
  - **ii.** $7,000, if age 50 or older at the end of 2022.

  Otherwise, go to line 7.

		6a.		6b.	

IRA Deduction Worksheet—*Continued*

			Your IRA	Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200. • Single, head of household, or married filing separately, multiply by 60% (0.60) (or by 70% (0.70) in the column for the IRA of a person who is age 50 or older at the end of 2022). • Married filing jointly or qualifying surviving spouse, multiply by 30% (0.30) (or by 35% (0.35) in the column for the IRA of a person who is age 50 or older at the end of 2022). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 60% (0.60) (or by 70% (0.70) if age 50 or older at the end of 2022).	7a.		7b.	
8.	Enter the total of your (and your spouse's if filing jointly): • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 20. • Alimony and separate maintenance payments reported on Schedule 1, line 2a. • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q or reported on Form 1040, line 1i.	8.			
9.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Schedule 1, lines 15 and 16. If zero or less, enter -0-. For more details, see Pub. 590-A	9.			
10.	Add lines 8 and 9	10.			

CAUTION *If married filing jointly and line 10 is less than $12,000 ($13,000 if one spouse is age 50 or older at the end of 2022; $14,000 if both spouses are age 50 or older at the end of 2022), **stop here** and use the worksheet in Pub. 590-A to figure your IRA deduction.*

11.	Enter traditional IRA contributions made, or that will be made by the due date of your 2022 return not counting extensions (April 18, 2023, for most people), for 2022 to your IRA on line 11a and to your spouse's IRA on line 11b	11a.		11b.	
12.	On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Schedule 1, line 20. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	12a.		12b.	

Line 21

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2022 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: $85,000 if single, head of household, or qualifying surviving spouse; $175,000 if married filing jointly. Use lines 2 through 4 of the worksheet in these instructions to figure your modified AGI.
- You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2022 tax return.

Don't include any amount paid from a a distribution of earnings made from a qualified tuition program (QTP) after 2018 to the extent the earnings are treated as tax free because they were used to pay student loan interest.

Use the worksheet in these instructions to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555 or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who were eligible students.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.

Student Loan Interest Deduction Worksheet—Schedule 1, Line 21

Before you begin: ✓ Figure any write-in adjustments to be entered on Schedule 1, line 24z (see the instructions for Schedule 1, line 24z).
✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1.	Enter the total interest you paid in 2022 on qualified student loans (see the instructions for line 21). **Don't** enter more than $2,500	1.	
2.	Enter the amount from Form 1040 or 1040-SR, line 9	2.	
3.	Enter the total of the amounts from Schedule 1, lines 11 through 20, and 23 and 25	3.	
4.	Subtract line 3 from line 2	4.	
5.	Enter the amount shown below for your filing status. • Single, head of household, or qualifying surviving spouse—$70,000 • Married filing jointly—$145,000	5.	
6.	Is the amount on line 4 more than the amount on line 5? ☐ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9. ☐ **Yes.** Subtract line 5 from line 4	6.	
7.	Divide line 6 by $15,000 ($30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7.	.
8.	Multiply line 1 by line 7	8.	
9.	**Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Schedule 1, line 21. **Don't** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return;

b. The person had gross income that was equal to or more than the exemption amount for that year or $4,400 for 2022; or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan isn't a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.

Line 22

Line 22 has been reserved for future use.

Line 23

Archer MSA Deduction

See Form 8853.

Lines 24a through 24z

Line 24a

Jury duty pay. Enter your jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury.

Line 24b

Enter the deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.

Line 24c

Enter the nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.

Line 24d

Enter reforestation amortization and expenses (see Pub. 535).

Line 24e

Enter repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525).

Line 24f

Enter contributions to section 501(c)(18)(D) pension plans (see Pub. 525).

Line 24g

Enter contributions by certain chaplains to section 403(b) plans (see Pub. 517).

Line 24h

Enter attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525).

Line 24i

Enter attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income.

Line 24j

Enter the housing deduction from Form 2555.

Line 24k

Enter excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041), box 11, code A. See the Instructions for Schedule K-1 (Form 1041).

Line 24z

Use line 24z to report any adjustments not reported elsewhere. List the type and amount of the adjustment.

Form 1099-K loss reporting. If you sold a personal item at a loss and you did not report the loss on Form 8949, enter the amount of the sale proceeds from Form 1099-K on line 24z that you reported on line 8z. In the entry space next to line 24z write "Form 1099-K Personal Item Sold at a Loss" and also enter the amount of the sale proceeds. For example, you bought a couch for $1,000 and sold it through a third-party vendor for $700, which was reported on your Form 1099-K. On line 24z you would enter $700 and in the entry space next to line 24z you would write "Form 1099-K Personal Item Sold at a Loss - $700." See the instructions for line 8z.

TIP *If you sold more than one personal item at a loss or received more than one Form 1099-K for personal items you sold at a loss, and you entered the total amount of sale proceeds on line 8z, you should also enter the total amount of sale proceeds on line 24z.*

Incorrect Form 1099-K. If you received a Form 1099-K that shows payments you didn't receive or is otherwise incorrect and you can't get it corrected, enter the amount on line 24z that you reported on line 8z. In the entry space next to line 24z write "Incorrect Form 1099-K" and also enter the amount that was incorrectly reported to you. For example, if you received a Form 1099-K that incorrectly showed $800 of payments to you, you would enter $800 on line 24z and in the entry space next to line 24z you would write "Incorrect Form 1099-K - $800." See the instructions for line 8z.

Instructions for Schedule 2 Additional Taxes

General Instructions

Use Schedule 2 if you have additional taxes that can't be entered directly on Form 1040, 1040-SR, or 1040-NR.

Include the amount on Schedule 2, line 3, in the total on Form 1040, 1040-SR, or 1040-NR, line 17.

Enter the amount on Schedule 2, line 21, on Form 1040 or 1040-SR, line 23; or 1040-NR, line 23b.

Specific Instructions

Line 1

Alternative Minimum Tax (AMT)

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount is increased to $75,900 ($118,100 if married filing jointly or qualifying surviving spouse; $59,050 if married filing separately). The income levels at which the AMT exemption begins to phase out has increased to $539,900 ($1,079,800 if married filing jointly or qualifying surviving spouse).

If you aren't sure whether you owe the AMT, complete the Worksheet To See if You Should Fill in Form 6251.

Exception. Fill in Form 6251 instead of using the worksheet if you claimed or received any of the following items.

- Accelerated depreciation.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you aren't at risk.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Investment interest expense reported on Form 4952.
- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Stock by exercising an incentive stock option and you didn't dispose of the stock in the same year.
- Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero.
- Qualified electric vehicle credit.
- Alternative fuel vehicle refueling property tax.
- Credit for prior year minimum tax.
- Foreign tax credit.
- Net qualified disaster loss and you are reporting your standard deduction on Schedule A, line 16. See the instructions for Form 4684 for more information.

For help with the alternative minimum tax, go to *IRS.gov/AMT*.

Line 2

Excess Advance Premium Tax Credit Repayment

CAUTION *If you have excess advance premium tax credit (APTC) repayments, go to IRS.gov/Form8962 for more information.*

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit paid on their behalf directly to the insurance company. If you, your spouse with whom you are filing a joint return, or your dependent was enrolled in coverage purchased from the Marketplace and advance payments of the premium tax credit were made for the coverage, complete Form 8962 to reconcile (compare) the advance payments with your premium tax credit. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. If the advance credit payments were more than the premium tax credit you can claim, the amount you must repay will be shown on Form 8962, line 29. Enter that amount, if any, on line 2.

You may have to repay excess advance payments of the premium tax credit even if someone else enrolled you, your spouse, or your dependent in Marketplace coverage. In that case, another individual may have received the Form 1095-A for the coverage. You may also have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you don't claim the individual as a dependent on your return, and no one else claims that individual as a dependent. For more information, see the Instructions for Form 8962.

Line 5

Unreported Social Security and Medicare Tax From Form 4137

Enter the total of any taxes from Form 4137.

If you received tips of $20 or more in any month and you didn't report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Don't include the value of any noncash tips, such as tickets or passes. You don't pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

Worksheet To See if You Should Fill in Form 6251—Schedule 2, Line 1

Before you begin: ✓ Be sure you have read the **Exception** in the instructions for this line to see if you must fill in Form 6251 instead of using this worksheet.

1. Are you filing **Schedule A**?

☐ **No.** Skip lines 1 and 2; subtract Form 1040 or 1040-SR, line 13, or Form 1040-NR, line 13a, from Form 1040, 1040-SR, or 1040-NR, line 11, and enter the result on line 3 and go to line 4.

☐ **Yes.** Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15 . . . . . **1.** _____

2. Enter the amount from Schedule A, line 7 . . . . . **2.** _____

3. Add lines 1 and 2 . . . . . **3.** _____

4. Enter any tax refund from Schedule 1, lines 1 and 8z . . . . . **4.** _____

5. Subtract line 4 from line 3 . . . . . **5.** _____

6. Enter the amount shown below for your filing status.

- Single or head of household—$75,900
- Married filing jointly or qualifying surviving spouse—$118,100
- Married filing separately—$59,050

. . . . . **6.** _____

7. Is the amount on line 5 more than the amount on line 6?

☐ **No.** STOP Don't complete the rest of this worksheet. You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 1, blank.

☐ **Yes.** Subtract line 6 from line 5 . . . . . **7.** _____

8. Enter the amount shown below for your filing status.

- Single or head of household—$539,900
- Married filing jointly or qualifying surviving spouse—$1,079,800
- Married filing separately—$539,900

. . . . . **8.** _____

9. Is the amount on line 5 more than the amount on line 8?

☐ **No.** Enter -0-. Skip line 10. Enter on line 11 the amount from line 7, and go to line 12.

☐ **Yes.** Subtract line 8 from line 5 . . . . . **9.** _____

10. Multiply line 9 by 25% (0.25) and enter the **smaller** of the result or line 6 . . . . . **10.** _____

11. Add lines 7 and 10 . . . . . **11.** _____

12. Is the amount on line 11 more than $206,100 ($103,050 if married filing separately)?

☐ **Yes.** STOP Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.** Multiply line 11 by 26% (0.26) . . . . . **12.** _____

13. Add Form 1040, 1040-SR, or 1040-NR, line 16 (minus any tax from Form 4972), and Schedule 2, line 2. (If you used Schedule J to figure your tax on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16, refigure that tax without using Schedule J before including it in this calculation) . . . . . **13.** _____

Next. Is the amount on line 12 more than the amount on line 13?

☐ **Yes.** Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.** You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 1, blank.

You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but didn't report to your employer.

Line 6

Unreported Social Security and Medicare Tax From Form 8919

Enter the total of any taxes from Form 8919.

If you are an employee who received wages from an employer who didn't withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 6 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040 or 1040-SR, line 1g.

Line 8

Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329. Also see Form 5329 and its instructions for definitions of the terms used here.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution wasn't rolled over.

2. Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.

3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.

4. You didn't take the minimum required distribution from your IRA or other qualified retirement plan by April 1 of the year following the year you reached age 72.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you don't have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 8. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, 1040-SR, or 1040-NR, line 4b or 5b, or on Form 4972. Also check the box on line 8 to indicate that you don't have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

Line 9

Household Employment Taxes

Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of $2,400 or more in 2022. Cash wages include wages paid by check, money order, etc. But don't count amounts paid to an employee who was under age 18 at any time in 2022 and was a student.

2. You withheld federal income tax during 2022 at the request of any household employee.

3. You paid total cash wages of $1,000 or more in any calendar quarter of 2021 or 2022 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

Line 10

First-Time Homebuyer Credit Repayment

Enter the first-time homebuyer credit you have to repay if you bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2022, you can enter your 2022 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

Line 11

Additional Medicare Tax

See Form 8959 and its instructions if the total of your 2022 wages and any self-employment income was more than:

- $125,000 if married filing separately;
- $250,000 if married filing jointly; or
- $200,000 if single, head of household, or qualifying surviving spouse.

Also see Form 8959 if you had railroad retirement (RRTA) compensation that was more than the amount just listed that applies to you.

If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than $200,000, your employer may have withheld Additional Medicare Tax even if you don't owe the tax. In that case, you may be able to get a refund of the tax withheld. See the Instructions for Form 8959 to find out how to report the withheld tax on Form 8959.

Line 12

Net Investment Income Tax

See Form 8960 and its instructions if the amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than:

- $125,000 if married filing separately,
- $250,000 if married filing jointly or qualifying surviving spouse, or
- $200,000 if single or head of household.

If you file Form 2555, see Form 8960 and its instructions if the amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than:

- $13,000 if married filing separately,
- $138,000 if married filing jointly or qualifying surviving spouse, or
- $88,000 if single or head of household.

Line 13

Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N.

Line 14

Interest on Tax Due on Installment Income From the Sale of Certain Residential Lots and Timeshares

Enter interest on tax due on installment income from the sale of certain residential lots and timeshares under section 453(l)(3).

Line 15

Interest on the Deferred Tax on Gain From Certain Installment Sales With a Sales Price Over $150,000

Enter interest on the deferred tax on gain from certain installment sales with a sales price over $150,000 under section 453A(c).

Line 16

Recapture of Low-Income Housing Credit

See Form 8611 for more information.

Lines 17a Through 17z

Other Additional Taxes

Line 17a. Recapture of the following credits.

1. Investment credit (see Form 4255). Identify as "ICR."

2. Indian employment credit (see Form 8845). Identify as "IECR."

3. New markets credit (see Form 8874). Identify as "NMCR."

4. Credit for employer-provided childcare facilities (see Form 8882). Identify as "ECCFR."

5. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

6. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

7. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."

Line 17b. If you sold your home in 2022 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe a recapture tax on the mortgage subsidy. See Form 8828.

Line 17c. Enter any additional tax on health savings account (HSA) distributions you received from Form 8889, line 17b. See Form 8889, Part II.

Line 17d. Enter any additional tax for failure to remain an eligible individual during the testing period from Form 8889, line 21. See Form 8889, Part III.

Line 17e. Enter any additional tax on Archer MSA distributions from Form 8853, line 9b. See Form 8853.

Line 17f. Enter any additional tax on Medicare Advantage MSA distributions from Form 8853, line 13b. See Form 8853.

Line 17g. Enter any additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526 for more information.

Line 17h. Enter any additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15 of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details.

Line 17i. Enter any additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount wasn't determinable until 2022. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details.

Line 17j. Enter any Section 72(m)(5) excess benefits tax. See Pub. 560 for more information.

Line 17k. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 14. Enter this amount on line 17k.

Line 17l. Enter any tax on accumulation distribution of trusts. See Form 4970 for more information.

Line 17m. Enter any excise tax on insider stock compensation from an expatriated corporation. See section 4985.

Line 17n. Enter any look-back interest under section 167(g) or 460(b). See Form 8697 or 8866 for more information.

Line 17o. Enter any tax on non-effectively connected income for any part of the year you were a nonresident alien. See the Instructions for Form 1040-NR for more information.

Line 17p. Enter any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.

Line 17q. Enter any interest amount from Form 8621, line 24.

Line 17z Use line 17z to report any taxes not reported elsewhere on your return or other schedules. List the type and amount of tax.

Other taxes to be listed include the following.

Form 8978 adjustment. Complete the Negative Form 8978 Adjustment Worksheet—Schedule 2 (Line 17z) if you are filing Form 8978 and completed the worksheet in the Schedule 3, line 6l, instructions and the amount on line 3 of that worksheet is negative.

Negative Form 8978 Adjustment Worksheet—Schedule 2 (Line 17z)

Complete this worksheet if you completed line 3 on the Negative Form 8978 Adjustment Worksheet in the Schedule 3, line 6l, instructions.

1. Enter the sum of any chapter 1 taxes* (other than your negative Form 8978 adjustment) reported in Part II of Schedule 2 . . . . . 1. _____
2. Enter as a positive number the negative amount from line 3 of the Negative Form 8978 Adjustment Worksheet in the Schedule 3, line 6l, instructions . . . . . 2. _____
3. Is the amount on line 1 more than the amount on line 2?

☐ **Yes.** List the type (Form 8978 ADJ) and the amount from line 2 as a negative number (in parentheses) on line 17z.

☐ **No.** List the type (Form 8978 ADJ) and the amount from line 1 as a negative number (in parentheses) on line 17z.

Combine this amount with any other amounts reported on line 17z to complete the line 17z entry space.

** Chapter 1 taxes include taxes from sections 1 through 1400Z-2 of the Code, as well as certain amounts the Code treats as chapter 1 taxes. Generally, this does not include amounts reported on Schedule 2, lines 4, 7, 9, 11–13, 17k–17m, or 17z (other than chapter 1 taxes).*

Instructions for Schedule 3 Additional Credits and Payments

General Instructions

Use Schedule 3 if you have nonrefundable credits, other than the child tax credit or the credit for other dependents, or other payments and refundable credits.

Include the amount on Schedule 3, line 8, in the amount entered on Form 1040, 1040-SR, or 1040-NR, line 20.

Enter the amount on Schedule 3, line 15, on Form 1040, 1040-SR, or 1040-NR, line 31.

Specific Instructions

Line 1

Foreign Tax Credit

TIP *If you are a shareholder in a controlled foreign corporation and made a section 962 election, see the instructions for Forms 1040 and 1040-SR, line 16, for the foreign tax credit you figured on Form 1118.*

If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You don't have to complete Form 1116 to take this credit if all of the following apply.

1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

2. The total of your foreign taxes wasn't more than $300 (not more than $600 if married filing jointly).

3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and weren't obligated to pay these amounts to someone else.

4. You aren't filing Form 4563 or excluding income from sources within Puerto Rico.

5. All of your foreign taxes were:

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and don't support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements just listed?

☐ **Yes.** Enter on line 1 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040 or 1040-SR, line 16, and Schedule 2, line 2.

☐ **No.** See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 2

Credit for Child and Dependent Care Expenses

You may be able to take this credit if, in order to work or look for work, you paid someone to care for:

- Your qualifying child under age 13 whom you claim as your dependent,
- Your disabled spouse or any other disabled person who couldn't care for themselves, or
- Your child whom you couldn't claim as a dependent because of the rules for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier.

For details, use *Tax Topic 602* or see Form 2441.

Line 3

Education Credits

If you (or your dependent) paid qualified expenses in 2022 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2022 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040 or 1040-SR, line 11, is $90,000 or more ($180,000 or more if married filing jointly).
- You, or your spouse, were a nonresident alien for any part of 2022 unless your filing status is married filing jointly.

You may be able to increase an education credit if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income.

For more information, see Pub. 970; the instructions for Form 1040 or 1040-SR, line 29; and *IRS.gov/EdCredit*.

Line 4

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions to an ABLE account by the designated beneficiary, as defined in section 529A.

However, you can't take the credit if either of the following applies.

1. The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more

than $34,000 ($51,000 if head of household; $68,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2005, (b) is claimed as a dependent on someone else's 2022 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2022, you:

- Were enrolled as a full-time student at a school; or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use *Tax Topic 610* or see Form 8880.

Line 5

Residential Energy Credits

Residential clean energy credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2022.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.
- Qualified biomass fuel property for use in connection with your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.

Energy efficient home improvement credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2022 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters; electric heat pumps; central air conditioners; and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

More details. For details, see Form 5695.

Lines 6a Through 6z

Other Nonrefundable Credits

Line 6a. The general business credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.

Line 6b. Enter any credit for prior year minimum tax. See Form 8801.

Line 6c. You may be able to take the adoption credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2022. See the Instructions for Form 8839.

Line 6d. Enter any credit for the elderly or the disabled. See Schedule R.

Line 6e. Enter any alternative motor vehicle credit. See Form 8910.

Line 6f. Enter any qualified plug-in electric drive motor vehicle credit. See Form 8936.

Line 6g. Enter any mortgage interest credit if a state or local government gave you a mortgage credit certificate. See Form 8396.

Line 6h. You can't claim the District of Columbia first-time homebuyer credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2021. See Form 8859.

Line 6i. Enter any qualified electric vehicle credit. You can't claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834.

Line 6j. Enter any alternative fuel vehicle refueling property credit. See Form 8911.

Line 6k. Enter any credit to holders of tax credit bonds. See Form 8912.

Line 6l. Enter the amount from Form 8978, line 14 (relating to partner's audit liability under section 6226). If the amount on Form 8978, line 14, is negative, complete the following worksheet to figure the amount to enter on line 6l. If the amount on Form 8978, line 14, is positive, see the instructions for Form 1040 or 1040-SR, line 16.

Negative Form 8978 Adjustment Worksheet—Schedule 3 (Line 6l)

Complete this worksheet if Form 8978, line 14, is negative.

1. Enter the amount from Form 1040 or 1040-SR, line 18 . . . . . 1. _____
2. Enter as a positive number the negative amount from Form 8978, line 14 . . . . . 2. _____
3. Is the amount on line 1 equal to or more than the amount on line 2?
   - ☐ **Yes.** Enter the amount from line 2 on line 6l
   - ☐ **No.** Enter the amount from line 1 on line 6l, and subtract line 2 from line 1* . . . . . 3. (_____)

* *Use this amount to complete the Negative Form 8978 Adjustment Worksheet in the Schedule 2, line 17z, instructions.*

Line 6z. Other nonrefundable credits. Use line 6z to report any nonrefundable credits not reported elsewhere on your return or other schedules. List the type and amount of the credit.

Line 9

Net Premium Tax Credit

The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on line 9. For more information, see the Instructions for Form 8962.

Line 10

Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040, 1040-SR, or 1040-NR by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, don't include on line 10 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 11

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2022 and total wages of more than $147,000, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of $9,114. But if any one employer withheld more than $9,114, you can't claim the excess on your return. The employer should adjust the tax for you. If the employer doesn't adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You can't claim a refund for excess tier 2 RRTA tax on Form 1040, 1040-SR, or 1040-NR. Instead, use Form 843.

Line 12

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Lines 13a Through 13z Other Payments or Refundable Credits

Line 13b

Qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021. If you paid household employment taxes, enter the refundable portion of the credit for qualified sick and family leave wages you are eligible for due to reasons related to coronavirus and related to leave taken before April 1, 2021. The amount of this credit is shown on Schedule H, line 8e. See Schedule H (Form 1040) and its instructions for more information on these credits.

Line 13d

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, enter the amount on line 13d. See Pub. 525 for details about this credit.

Line 13f

If you elected to pay your net 965 tax liability in installments, report the deferred amount on line 13f. Enter the amount of net 965 tax liability remaining to be paid in future years.

Line 13g

Line 13g has been reserved for future use.

Line 13h

Qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021 and before October 1, 2021. If you paid household employment taxes, enter the refundable portion of the credit for qualified sick and family leave wages you are eligible for due to reasons related to coronavirus and related to leave taken after March 31, 2021 and before October 1, 2021. The amount of the credit is shown on Schedule H, line 8f. See Schedule H (Form 1040) and its instructions for more information on these credits.

Line 13z

Other payments or refundable credits. Use line 13z to report any other payments or refundable credits not reported elsewhere on your return or other schedules, including a credit under section 960(c) with respect to an excess limitation account. List the type and amount of payment or refundable credit.

Tax Topics

You can read these Tax Topics at *IRS.gov/TaxTopics*.

List of Tax Topics

All topics are available in Spanish (and most topics are available in Chinese, Korean, Vietnamese, and Russian).

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102	Tax assistance for individuals with disabilities
103	Tax help for small businesses and the self-employed
104	Taxpayer Advocate Service—Your voice at the IRS
105	Armed Forces tax information
107	Tax relief in disaster situations
	IRS Procedures
151	Your appeal rights
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153	What to do if you haven't filed your tax return
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)
155	Obtaining forms and publications
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158	Paying your taxes and ensuring proper credit of payments
159	How to get a wage and income transcript or copy of Form W-2
160	Statute expiration date—RSED | ASED | CSED
161	Returning an erroneous refund—Paper check or direct deposit
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201	The collection process
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204	Offers in compromise
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254	How to choose a tax return preparer
255	Signing your return electronically
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304	Extensions of time to file your tax return
305	Recordkeeping
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308	Amended returns
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310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
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505	Interest expense
506	Charitable contributions
509	Business use of home
510	Business use of car
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759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements
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Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all records and other material (in paper or electronic format) you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number or email address.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments through *IRS.gov/FormsComments*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your return to this address. Instead, see the addresses at the end of these instructions.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of November 2022 for taxpayers filing a 2022 Form 1040 or 1040-SR tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax return preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040 or 1040-SR is 13 hours, with an average cost of $250 per return. This average includes all associated forms and schedules, across all tax return preparation methods and taxpayer activities.

Within this estimate, there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 8

hours and $140, while business taxpayers are expected to have an average burden of about 25 hours and $530. Similarly, tax return preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

Type of Taxpayer	Percentage of Returns	Average Burden					
		Average Time (Hours)					Average Cost (Dollars)**
		Total Time*	Record-keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	100%	13	6	2	4	1	$250
Type of taxpayer							
Nonbusiness***	72%	8	3	1	3	1	140
Business***	28%	25	12	5	6	2	530

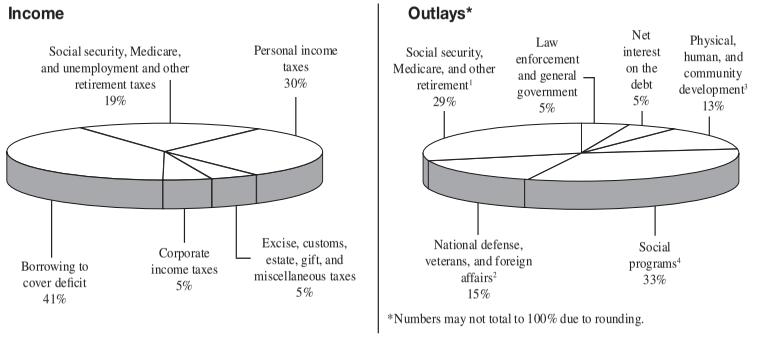
*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest $10.

***You are considered a "business" filer if you file one or more of the following with Form 1040 or 1040-SR: Schedule C, E, or F or Form 2106. You are considered a "nonbusiness" filer if you don't file any of those schedules or forms with Form 1040 or 1040-SR.

Major Categories of Federal Income and Outlays for Fiscal Year 2021

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2021.



*Numbers may not total to 100% due to rounding.

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2021 (which began on October 1, 2020, and ended on September 30, 2021), federal income was $4.047 trillion and outlays were $6.882 trillion, leaving a deficit of $2.775 trillion.

Footnotes for Certain Federal Outlays

1. **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.

2. **National defense, veterans, and foreign affairs:** About 11% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. **Social programs:** About 22% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 11% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were $124 billion in fiscal year 2021. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

2022 Tax Rate Schedules

CAUTION

The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see the instructions for line 16.

Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	*But not over—*		*of the amount over—*
$0	$10,275	..... 10%	$0
10,275	41,775	$1,027.50 + 12%	10,275
41,775	89,075	4,807.50 + 22%	41,775
89,075	170,050	15,213.50 + 24%	89,075
170,050	215,950	34,647.50 + 32%	170,050
215,950	539,900	49,335.50 + 35%	215,950
539,900	.....	162,718.00 + 37%	539,900

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying surviving spouse**

If your taxable income is:		The tax is:	
Over—	*But not over—*		*of the amount over—*
$0	$20,550	..... 10%	$0
20,550	83,550	$2,055.00 + 12%	20,550
83,550	178,150	9,615.00 + 22%	83,550
178,150	340,100	30,427.00 + 24%	178,150
340,100	431,900	69,295.00 + 32%	340,100
431,900	647,850	98,671.00 + 35%	431,900
647,850	.....	174,253.50 + 37%	647,850

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
Over—	*But not over—*		*of the amount over—*
$0	$10,275	..... 10%	$0
10,275	41,775	$1,027.50 + 12%	10,275
41,775	89,075	4,807.50 + 22%	41,775
89,075	170,050	15,213.50 + 24%	89,075
170,050	215,950	34,647.50 + 32%	170,050
215,950	323,925	49,335.50 + 35%	215,950
323,925	.....	87,126.75 + 37%	323,925

Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	*But not over—*		*of the amount over—*
$0	$14,650	..... 10%	$0
14,650	55,900	$1,465.00 + 12%	14,650
55,900	89,050	6,415.00 + 22%	55,900
89,050	170,050	13,708.00 + 24%	89,050
170,050	215,950	33,148.00 + 32%	170,050
215,950	539,900	47,836.00 + 35%	215,950
539,900	.....	161,218.50 + 37%	539,900

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Your Rights as a Taxpayer

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the IRS Independent Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at *IRS.gov/TaxpayerRights*

Where Do You File? Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements*, earlier.

TIP *Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also include your complete return address.*

IF you live in...	THEN use this address if you: Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arizona, New Mexico	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Pennsylvania	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

SCHEDULE 1 (Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2022
Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ( )		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ( )		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount:	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F **Schedule 1 (Form 1040) 2022**

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

SCHEDULE 2 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Tax

1	Alternative minimum tax. Attach Form 6251		1	
2	Excess advance premium tax credit repayment. Attach Form 8962		2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17		3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE		4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6		7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐		8	
9	Household employment taxes. Attach Schedule H		9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required		10	
11	Additional Medicare Tax. Attach Form 8959		11	
12	Net investment income tax. Attach Form 8960		12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12		13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares		14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000		15	
16	Recapture of low-income housing credit. Attach Form 8611		16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount: _____	17a		
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
l	Tax on accumulation distribution of trusts	17l		
m	Excise tax on insider stock compensation from an expatriated corporation	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount: _____	17z		
18	Total additional taxes. Add lines 17a through 17z		18	
19	Reserved for future use		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	

SCHEDULE 3 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2022
Attachment Sequence No. 03

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5	Residential energy credits. Attach Form 5695		5	
6	Other nonrefundable credits:			
a	General business credit. Attach Form 3800	6a		
b	Credit for prior year minimum tax. Attach Form 8801	6b		
c	Adoption credit. Attach Form 8839	6c		
d	Credit for the elderly or disabled. Attach Schedule R	6d		
e	Alternative motor vehicle credit. Attach Form 8910	6e		
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f		
g	Mortgage interest credit. Attach Form 8396	6g		
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
i	Qualified electric vehicle credit. Attach Form 8834	6i		
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
k	Credit to holders of tax credit bonds. Attach Form 8912	6k		
l	Amount on Form 8978, line 14. See instructions	6l		
z	Other nonrefundable credits. List type and amount: _____	6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	

(continued on page 2)

Schedule 3 (Form 1040) 2022 Page 2

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b		
c	Reserved for future use	13c		
d	Credit for repayment of amounts included in income from earlier years	13d		
e	Reserved for future use	13e		
f	Deferred amount of net 965 tax liability (see instructions)	13f		
g	Reserved for future use	13g		
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h		
z	Other payments or refundable credits. List type and amount:	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

Schedule 3 (Form 1040) 2022

SCHEDULE A (Form 1040)
Department of the Treasury
Internal Revenue Service

Itemized Deductions

Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2022
Attachment Sequence No. 07

Name(s) shown on Form 1040 or 1040-SR | Your social security number

Medical and Dental Expenses	**Caution:** Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see instructions)	1		
	2 Enter amount from Form 1040 or 1040-SR, line 11	2		
	3 Multiply line 2 by 7.5% (0.075)	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a		
	b State and local real estate taxes (see instructions)	5b		
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d		
	e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e		
	6 Other taxes. List type and amount:	6		
	7 Add lines 5e and 6		7	
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐			
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Reserved for future use	8d		
	e Add lines 8a through 8c	8e		
	9 Investment interest. Attach Form 4952 if required. See instructions	9		
	10 Add lines 8e and 9		10	
Gifts to Charity	11 Gifts by cash or check. If you made any gift of $250 or more, see instructions	11		
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12		
	13 Carryover from prior year	13		
	14 Add lines 11 through 13		14	
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15	
Other Itemized Deductions	16 Other—from list in instructions. List type and amount:		16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17	
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

For Paperwork Reduction Act Notice, see the Instructions for Form 1040. Cat. No. 17145C **Schedule A (Form 1040) 2022**

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Go to *www.irs.gov/ScheduleB* for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074
2022
Attachment Sequence No. 08

Name(s) shown on return | Your social security number

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer:	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

You must complete this part if you (**a**) had over $1,500 of taxable interest or ordinary dividends; (**b**) had a foreign account; or (**c**) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

		Yes	No
7a	At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:		
8	During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Go to *www.irs.gov/ScheduleC* for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

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Name of proprietor | Social security number (SSN)

A	Principal business or profession, including product or service (see instructions)	B Enter code from instructions
C	Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)
E	Business address (including suite or room no.) City, town or post office, state, and ZIP code	
F	Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify)	
G	Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses	☐ Yes ☐ No
H	If you started or acquired this business during 2022, check here	☐
I	Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions	☐ Yes ☐ No
J	If "Yes," did you or will you file required Form(s) 1099?	☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.		32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ____/____/____

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	**Total other expenses.** Enter here and on line 27a	48	

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/ScheduleD* for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

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2022

Attachment Sequence No. 12

Name(s) shown on return | **Your social security number**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See the instructions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	
	• If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21 ( )	
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

SCHEDULE E (Form 1040)
Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to *www.irs.gov/ScheduleE* for instructions and the latest information.

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2022
Attachment Sequence No. 13

Name(s) shown on return | Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . ☐ Yes ☐ No
B If "Yes," did you or will you file required Form(s) 1099? . . . . ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A	
B	
C	

1b Type of Property (from list below)		2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A			A			☐
B			B			☐
C			C			☐

Type of Property:
1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties: A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list)	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21			
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	23a	
b	Total of all amounts reported on line 4 for all royalty properties	23b	
c	Total of all amounts reported on line 12 for all properties	23c	
d	Total of all amounts reported on line 18 for all properties	23d	
e	Total of all amounts reported on line 20 for all properties	23e	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	

Schedule E (Form 1040) 2022 Attachment Sequence No. **13** Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (h) and (k) of line 29a	30	
31	Add columns (g), (i), and (j) of line 29b.	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q**, line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q**, line 1b	(e) Income from **Schedules Q**, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below .	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions .	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE EIC (Form 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to *www.irs.gov/ScheduleEIC* for the latest information.

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2022

Attachment Sequence No. **43**

Name(s) shown on return | **Your social security number**

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that (**a**) you can take the EIC, and (**b**) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2022 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
3 Child's year of birth	Year ____ ____ ____ ____ *If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ ____ ____ ____ *If born after 2003 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	☐ Yes. *Go to line 5.* ☐ No. *Go to line 4b.*	☐ Yes. *Go to line 5.* ☐ No. *Go to line 4b.*	☐ Yes. *Go to line 5.* ☐ No. *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2022?	☐ Yes. *Go to line 5.* ☐ No. The child is not a qualifying child.	☐ Yes. *Go to line 5.* ☐ No. The child is not a qualifying child.	☐ Yes. *Go to line 5.* ☐ No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)			
6 Number of months child lived with you in the United States during 2022 • If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*

Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren). See the instructions for Form 1040, line 27, for information on who may be a qualifying child.

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040, line 27.

Special rule for separated spouses. You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2022, and either of the following applies.

- You lived apart from your spouse for the last 6 months of 2022, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2022.

If you meet these requirements, check the box at the top of Schedule EIC.

Qualifying child doesn't have an SSN. If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, and you are otherwise eligible, you can claim the self-only EIC. To claim the self-only EIC with a qualifying child, complete and attach Schedule EIC to your Form 1040 or 1040-SR. Complete line 1 and lines 2 through 6 for Child 1. If Child 1 has an ITIN, an ATIN, or an SSN that is not considered a valid SSN as defined in the instructions for Form 1040, line 27, enter it on line 2. Otherwise, leave line 2 blank.

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Future developments. For the latest information about developments related to Schedule EIC (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/ScheduleEIC*.

Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was...

Under age 19 at the end of 2022 and younger than you (or your spouse, if filing jointly)
or
Under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)
or
Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2022
or is filing a joint return for 2022 only to claim
a refund of withheld income tax or estimated tax paid

AND

Who lived with you in the United States for more than half of 2022.

CAUTION *You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and childcare records and other records that show your child's address.*

TIP *If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see* Exception to time lived with you *in the instructions for Form 1040, line 27.*

CAUTION *If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse, if filing a joint return), special rules apply. For details, see* Married child *or* Qualifying child of more than one person *in the instructions for Form 1040, line 27.*

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074
2022
Attachment Sequence No. **14**

Name of proprietor | **Social security number (SSN)**

A Principal crop or activity | **B** Enter code from Part IV | **C** Accounting method: ☐ Cash ☐ Accrual | **D** Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No
G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I **Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of purchased livestock and other resale items (see instructions)	1a					
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b					
c	Subtract line 1b from line 1a					1c	
2	Sales of livestock, produce, grains, and other products you raised					2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	
b	CCC loans forfeited	5b		5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions):						
a	Amount received in 2022	6a		6b	Taxable amount	6b	
c	If election to defer to 2023 is attached, check here ☐			6d	Amount deferred from 2021	6d	
7	Custom hire (machine work) income					7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions					9	

Part II **Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19		30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a		32a	
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions					33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9					34	

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:
a ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

Part III Farm Income—Accrual Method (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions)				37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b Taxable amount	38b	
39a	Agricultural program payments	39a		39b Taxable amount	39b	
40	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election				40a	
b	CCC loans forfeited	40b		40c Taxable amount	40c	
41	Crop insurance proceeds				41	
42	Custom hire (machine work) income				42	
43	Other income (see instructions)				43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)				44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		45			
46	Cost of livestock, produce, grains, and other products purchased during the year		46			
47	Add lines 45 and 46		47			
48	Inventory of livestock, produce, grains, and other products at end of year		48			
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*				49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9				50	

* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see instructions for Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see instructions for Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, see instructions for Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see instructions for Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)
113110 Timber tract operations
113210 Forest nurseries and gathering of forest products
113310 Logging

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.

Go to *www.irs.gov/ScheduleH* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. 44

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2022 don't have to complete this form for 2022.

A Did you pay **any one** household employee cash wages of $2,400 or more in 2022? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☐ **Yes.** Skip lines B and C and go to line 1a.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2022 for any household employee?

☐ **Yes.** Skip line C and go to line 7.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2021 or 2022 to **all** household employees? (**Don't** count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Don't file this schedule.
☐ **Yes.** Skip lines 1a–9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1a	Total cash wages subject to social security tax	1a		
b	Qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	1b		
2a	Social security tax. Multiply line 1a by 12.4% (0.124)			2a
b	Employer share of social security tax on qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021. Multiply line 1b by 6.2% (0.062)			2b
c	Total social security tax. Subtract line 2b from line 2a			2c
3	Total cash wages subject to Medicare tax	3		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)			4
5	Total cash wages subject to Additional Medicare Tax withholding	5		
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)			6
7	Federal income tax withheld, if any			7
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7.			8a
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			8b
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8c
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a			8d
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021			8e
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8f
g	Qualified sick leave wages for leave taken before April 1, 2021			8g
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g			8h
i	Qualified family leave wages for leave taken before April 1, 2021			8i
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i			8j
k	Qualified sick leave wages for leave taken after March 31, 2021, and before October 1, 2021			8k
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k			8l
m	Qualified family leave wages for leave taken after March 31, 2021, and before October 1, 2021			8m
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m			8n

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2021 or 2022 to **all** household employees? (**Don't** count cash wages paid in 2021 or 2022 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, see the line 9 instructions.

☐ **Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No"	10		
11	Did you pay all state unemployment contributions for 2022 by April 18, 2023? Fiscal year filers, see instructions	11		
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12		

Next: If you checked the "**Yes**" box on **all** the lines above, complete Section A.
If you checked the "**No**" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions		
14	Contributions paid to your state unemployment fund	14	
15	Total cash wages subject to FUTA tax	15	
16	**FUTA tax.** Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16	

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period From	(c) To	(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund

18	Totals	18		
19	Add columns (g) and (h) of line 18	19		
20	Total cash wages subject to FUTA tax (see the line 15 instructions)		20	
21	Multiply line 20 by 6.0% (0.06)		21	
22	Multiply line 20 by 5.4% (0.054)	22		
23	Enter the **smaller** of line 19 or line 22. (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) ☐		23	
24	**FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25		24	

Part III Total Household Employment Taxes

25	Enter the amount from line 8d. If you checked the "**Yes**" box on line C of page 1, enter -0-	25	
26	Add line 16 (or line 24) and line 25	26	

27 Are you required to file Form 1040?

☐ **Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature — Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address | Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature | Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

SCHEDULE J (Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging for Farmers and Fishermen

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/ScheduleJ* for instructions and the latest information.

OMB No. 1545-0074
2022
Attachment Sequence No. 20

Name(s) shown on return | Social security number (SSN)

1	Enter the taxable income from your **2022** Form 1040, 1040-SR, or 1040-NR, line 15			1
2a	Enter your **elected farm income** (see instructions). **Do not** enter more than the amount on line 1			2a
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1			3
4	Figure the tax on the amount on line 3 using the **2022** tax rates (see instructions)			4
5	If you used Schedule J to figure your tax for: • 2021, enter the amount from your 2021 Schedule J, line 11. • 2020 but not 2021, enter the amount from your 2020 Schedule J, line 15. • 2019 but not 2020 or 2021, enter the amount from your 2019 Schedule J, line 3. Otherwise, enter the taxable income from your **2019** Form 1040, line 11b; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on **line 2a** by 3.0	6		
7	Combine lines 5 and 6. If zero or less, enter -0-	7		
8	Figure the tax on the amount on line 7 using the **2019** tax rates (see instructions)			8
9	If you used Schedule J to figure your tax for: • 2021, enter the amount from your 2021 Schedule J, line 15. • 2020 but not 2021, enter the amount from your 2020 Schedule J, line 3. Otherwise, enter the taxable income from your **2020** Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions.	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using the **2020** tax rates (see instructions)			12
13	If you used Schedule J to figure your tax for 2021, enter the amount from your 2021 Schedule J, line 3. Otherwise, enter the taxable income from your **2021** Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using the **2021** tax rates (see instructions)			16
17	Add lines 4, 8, 12, and 16			17

18	Amount from line 17		18
19	If you used Schedule J to figure your tax for: • 2021, enter the amount from your 2021 Schedule J, line 12. • 2020 but not 2021, enter the amount from your 2020 Schedule J, line 16. • 2019 but not 2020 or 2021, enter the amount from your 2019 Schedule J, line 4. Otherwise, enter the tax from your **2019** Form 1040, line 12a; Form 1040-NR, line 42;* or Form 1040-NR-EZ, line 15.	19	
20	If you used Schedule J to figure your tax for: • 2021, enter the amount from your 2021 Schedule J, line 16. • 2020 but not 2021, enter the amount from your 2020 Schedule J, line 4. Otherwise, enter the tax from your **2020** Form 1040, 1040-SR, or 1040-NR, line 16.	20	
21	If you used Schedule J to figure your tax for 2021, enter the amount from your 2021 Schedule J, line 4. Otherwise, enter the tax from your **2021** Form 1040, 1040-SR, or 1040-NR,* line 16	21	
	* **Only** include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions).		
22	Add lines 19 through 21		22
23	**Tax.** Subtract line 22 from line 18. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16		23
	Caution: Your tax may be less if you figure it using the 2022 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.		

Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service

Credit for the Elderly or the Disabled

Attach to Form 1040 or 1040-SR.
Go to *www.irs.gov/ScheduleR* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **16**

Name(s) shown on return | **Your social security number**

You may be able to take this credit and reduce your tax if by the end of 2022:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP *In most cases, the IRS can figure the credit for you. See instructions.*

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2022:	Check only one box:
Single, Head of household, or Qualifying surviving spouse	1 You were 65 or older	1 ☐
	2 You were under 65 and you retired on permanent and total disability	2 ☐
Married filing jointly	3 Both spouses were 65 or older	3 ☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 ☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5 ☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 ☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7 ☐
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2022	8 ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2022	9 ☐

Did you check box 1, 3, 7, or 8?

- **Yes.** Skip Part II and complete Part III on the back.
- **No.** Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2022, check this box ☐

- If you checked this box, you don't have to get another statement for 2022.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

Schedule R (Form 1040) 2022 Page **2**

Part III Figure Your Credit

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750 . . . . . **10**

Did you check box 2, 4, 5, 6, or 9 in Part I?
— **Yes.** You **must** complete line 11.
— **No.** Enter the amount from line 10 on line 12 and go to line 13.

11 **If you checked (in Part I):**
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

. . . . . **11**

TIP *For more details on what to include on line 11, see* Figure Your Credit *in the instructions.*

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others**, enter the amount from line 10 . . . . . **12**

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2022.
a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions) **13a**
b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions) **13b**
c Add lines 13a and 13b. (Even though these income items aren't taxable, they **must** be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c**

14 Enter the amount from Form 1040 or 1040-SR, line 11 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . . . $10,000
Box 8 or 9 . . . . . $5,000 . . . . . **15**

16 Subtract line 15 from line 14. If zero or less, enter -0- **16**

17 Enter one-half of line 16 . . . . . **17**

18 Add lines 13c and 17 . . . . . **18**

19 Subtract line 18 from line 12. If zero or less, **stop**; you **can't** take the credit. Otherwise, go to line 20. . . . . **19**

20 Multiply line 19 by 15% (0.15) **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d **22**

Schedule R (Form 1040) 2022

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Go to *www.irs.gov/ScheduleSE* for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074
2022
Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) | Social security number of person with **self-employment** income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH **1b** ( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2**
3 Combine lines 1a, 1b, and 2 . . . . . **3**
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a**
Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**
c Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue **4c**
5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**
b Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0- **5b**
6 Add lines 4c and 5b **6**
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022 . . . . . **7** 147,000
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $147,000 or more, skip lines 8b through 10, and go to line 11 . . . . . **8a**
b Unreported tips subject to social security tax from Form 4137, line 10 . . . **8b**
c Wages subject to social security tax from Form 8919, line 10 . . . . . **8c**
d Add lines 8a, 8b, and 8c **8d**
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . **9**
10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10**
11 Multiply line 6 by 2.9% (0.029) **11**
12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** . . **12**
13 **Deduction for one-half of self-employment tax.**
Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13**

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,060, **or (b)** your net farm profits[2] were less than $6,540.
14 Maximum income for optional methods **14** 6,040
15 Enter the **smaller** of: two-thirds (⅔) of gross farm income[1] (not less than zero) **or** $6,040. Also, include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $6,540 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.
16 Subtract line 15 from line 14 . . . . . **16**
17 Enter the **smaller** of: two-thirds (⅔) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above **17**

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.
[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.
[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2022**

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment Sequence No. **47**

Name(s) shown on return | **Your social security number**

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			**1**
2a	Enter income from Puerto Rico that you excluded	**2a**		
b	Enter the amounts from lines 45 and 50 of your Form 2555	**2b**		
c	Enter the amount from line 15 of your Form 4563	**2c**		
d	Add lines 2a through 2c			**2d**
3	Add lines 1 and 2d			**3**
4	Number of qualifying children under age 17 with the required social security number	**4**		
5	Multiply line 4 by $2,000			**5**
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	**6**		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by $500			**7**
8	Add lines 5 and 7			**8**
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			**9**
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			**10**
11	Multiply line 10 by 5% (0.05)			**11**
12	Is the amount on line 8 more than the amount on line 11?			**12**
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	☐ **Yes.** Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the **Credit Limit Worksheet A**			**13**
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents**			**14**
	Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.			

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you **do not** want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			☐
16a	Subtract line 14 from line 12. If zero, **stop here**; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			**16a**
b	Number of qualifying children under 17 with the required social security number: _____ x $1,500. Enter the result. If zero, **stop here**; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27			**16b**
	TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the **smaller** of line 16a or line 16b			**17**
18a	Earned income (see instructions)		**18a**	
b	Nontaxable combat pay (see instructions)	**18b**		
19	Is the amount on line 18a more than $2,500?			
	☐ **No.** Leave line 19 blank and enter -0- on line 20.			
	☐ **Yes.** Subtract $2,500 from the amount on line 18a. Enter the result		**19**	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result			**20**
	Next. On line 16b, is the amount $4,500 or more?			
	☐ **No.** If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the **smaller** of line 17 or line 20 on line 27.			
	☐ **Yes.** If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.			

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions		**21**	
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13		**22**	
23	Add lines 21 and 22		**23**	
24	**1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11.		**24**	
25	Subtract line 24 from line 23. If zero or less, enter -0-			**25**
26	Enter the **larger** of line 20 or line 25			**26**
	Next, enter the **smaller** of line 17 or line 26 on line 27.			

Part II-C Additional Child Tax Credit

27	**This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28**	**27**

Section 9

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Classified by:
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Age 1.5
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Classified by:
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Sources of income
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Classified by:
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Dependent returns
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